

*University of Mumbai*



**Revised Syllabus  
and  
Question Paper Pattern  
of Courses of  
Bachelor of Commerce Programme  
Second Year  
Semester III and IV  
Under Choice Based Credit, Grading and  
Semester System**

*To be implemented from Academic Year 2017-2018*

## S.Y.B.Com

*(To be implemented from Academic Year- 2017-2018)*

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>		<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
<b>1A</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>		<b>1A</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>	
<b>1Aa</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>		<b>1Aa</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>	
1	Accountancy and Financial Management III	<b>03</b>	1	Accountancy and Financial Management IV	<b>03</b>
<b>1Ab</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>		<b>1Ab</b>	<b><i>Discipline Specific Elective(DSE) Courses</i></b>	
2	*Any one course from the following list of the courses	<b>03</b>	2	*Any one course from the following list of the courses	<b>03</b>
<b>1B</b>	<b><i>Discipline Related Elective(DRE) Courses</i></b>		<b>1B</b>	<b><i>Discipline Related Elective(DRE) Courses</i></b>	
3	Commerce III	<b>03</b>	3	Commerce IV	<b>03</b>
4	Business Economics III	<b>03</b>	4	Business Economics IV	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>		<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>*Skill Enhancement Courses (SEC) Group A</i></b>		<b>2A</b>	<b><i>**Skill Enhancement Courses (SEC) Group A</i></b>	
5	*Any one course from the following list of the courses	<b>03</b>	5	*Any one course from the following list of the courses	<b>03</b>
<b>2B</b>	<b><i>*Skill Enhancement Courses (SEC) Group B</i></b>		<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC) Group B</i></b>	
6	Any one course from the following list of the courses	<b>02</b>	6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>		<b>3</b>	<b><i>Core Courses (CC)</i></b>	
7	Business Law I	<b>03</b>	7	Business Law II	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

<b><i>1Ab*List of Discipline Specific Elective(DSE) Courses for Semester III (Any One)</i></b>		<b><i>1Ab*List of Discipline Specific Elective(DSE) Courses for Semester IV (Any One)</i></b>	
1	Financial Accounting and Auditing - Introduction to Management Accounting	1	Financial Accounting and Auditing - Auditing
2	Business Management - Management & Organization Development	2	Business Management- Management & Organization Development
3	Banking & Finance- Introduction to Banking in India	3	Banking & Finance- Introduction to Banking in India
4	Commerce- International Business Relations	4	Commerce- International Business Relations

<b>*List of Skill Enhancement Courses (SEC) Group A for Semester III (Any One)</b>		<b>*List of Skill Enhancement Courses (SEC) Group A for Semester IV (Any One)</b>	
1	Advertising I	1	Advertising II
2	Field Sales Management I	2	Field Sales Management II
3	Public Relations I	3	Public Relations II
4	Mass Communication I	4	Mass Communication II
5	Travel & Tourism Management Paper I	5	Travel & Tourism Management II
6	Journalism I	6	Journalism II
7	Company Secretarial Practice I	7	Company Secretarial Practice II
8	Rural Development I	8	Rural Development II
9	Co-operation I	9	Co-operation II
10	Mercantile Shipping I	10	Mercantile Shipping II
11	Indian Economic Problem I	11	Indian Economic Problem II
12	Computer Programming I	12	Computer Programming II
13	Logistic and Supply Chain Management I	13	Logistic and Supply Chain Management I
14	Economic System I	14	Economic System II
<b>Note: Course selected in Semester III will continue in Semester IV</b>			

<b>*List of Skill Enhancement Courses (SEC) Group B for Semester III (Any One)</b>		<b>** List of Skill Enhancement Courses (SEC) Group B for Semester IV (Any One)</b>	
1	Foundation Course - III	1	Foundation Course - IV
2	Foundation Course in NSS - III	2	Foundation Course in NSS - IV
3	Foundation Course in NCC - III	3	Foundation Course in NCC - IV
4	Foundation Course in Physical Education - III	4	Foundation Course in Physical Education - IV
<b>Note: Course selected in Semester III will continue in Semester IV</b>			

**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

(To be implemented from Academic Year- 2017-2018)

**Semester III**

No. of Courses	Semester III	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
<b>1Aa</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1	Accountancy and Financial Management III	<b>03</b>
<b>1Ab</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
2	*Any one course from the following list of the courses	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce III	<b>03</b>
4	Business Economics III	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>*Skill Enhancement Courses (SEC) Group A</b>	
5	*Any one course from the following list of the courses	<b>03</b>
<b>2B</b>	<b>*Skill Enhancement Courses (SEC) Group B</b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
7	Business Law I	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b>1Ab*List of Discipline Specific Elective(DSE) Coursesfor Semester III (Any One)</b>	
1	Financial Accounting and Auditing - Introduction to Management Accounting
2	Business Management - Management & Organization Development
3	Banking & Finance- Introduction to Banking in India
4	Commerce- International Business Relations

**\*List of Skill Enhancement Courses (SEC) Group A  
for Semester III (Any One)**

1	Advertising I
2	Field Sales Management I
3	Public Relations I
4	Mass Communication I
5	Travel & Tourism Management Paper I
6	Journalism I
7	Company Secretarial Practice I
8	Rural Development I
9	Co-operation I
10	Mercantile Shipping I
11	Indian Economic Problem I
12	Computer Programming I
13	Logistic and Supply Chain Management I
14	Economic System I

**Note: Course selected in Semester III will continue in Semester IV**

**\*\* List of Skill Enhancement Courses (SEC) Group B**

1	Foundation Course - III
2	Foundation Course in NSS - III
3	Foundation Course in NCC - III
4	Foundation Course in Physical Education - III

**Note: Course selected in Semester III will continue in Semester IV**

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)  
Discipline Specific Elective (DSE) Courses**

**1. Accountancy and Financial Management III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year	15
2	Piecemeal Distribution of Cash	15
3	Amalgamation of Firms	15
4	Conversion / Sale of a Partnership Firm into a Ltd. Company	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Partnership Final Accounts based on Adjustment of Admission or Retirement/Death of a Partner during the year</b>
	i) Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year. ii) Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/other given basis. iii) Ascertainment of gross profit prior to and after admission/retirement/death when stock on the date of admission/retirement is given and apportionment of other expenses based on time / Sales / other given basis Excluding Questions where admission / retirement / death takes place in the same year.
2	<b>Piecemeal Distribution of Cash</b>
	i) Excess Capital Method only ii) Asset taken over by a partner iii) Treatment of past profits or past losses in the Balance sheet iv) Contingent liabilities / Realization expenses / amount kept aside for expenses and adjustment of actual v) Treatment of secured liabilities vi) Treatment of preferential liabilities like Govt. dues / labour dues etc. Excluding : Insolvency of partner and Maximum Loss Method
3	<b>Amalgamation of Firms</b>
	i) Realization method only ii) Calculation of purchase consideration iii) Journal / ledger accounts of old firms iv) Preparing Balance sheet of new firm v) Adjustment of goodwill in the new firm vi) Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding Common transactions between the amalgamating firms
4	<b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>
	(i) Realisation method only  (ii) Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. Preparing Balance sheet of new company

**Reference Text :**

1. Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.
2. Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.
3. R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi
4. Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**



***Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018***

***Elective Courses (EC)  
Discipline Specific Elective (DSE) Courses***

**2. Financial Accounting and Auditing – Introduction to  
Management Accounting**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Management Accounting	10
2	Ratio Analysis and Interpretation	15
3	Working Capital Management	10
4	Capital Budgeting	10
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Management Accounting</b>
	<p><b>A. Introduction to Management Accounting</b> – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting</p> <p><b>B. Analysis and Interpretation of Financial Statements</b></p> <p>i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis</p> <p>ii) Relationship between items in Balance Sheet and Revenue statement</p> <p>iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement</p> <p><b>Note :</b> (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements</p>
2	<b>Ratio Analysis and Interpretation</b>
	<p>(Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations)</p> <p><b>A. Balance Sheet Ratios :</b></p> <p>i) Current Ratio</p> <p>ii) Liquid Ratio</p> <p>iii) Stock Working Capital Ratio</p> <p>iv) Proprietary Ratio</p> <p>v) Debt Equity Ratio</p> <p>vi) Capital Gearing Ratio</p> <p><b>B. Revenue Statement Ratio:</b></p> <p>i) Gross Profit Ratio</p> <p>ii) Expenses Ratio</p> <p>iii) Operating Ratio</p> <p>iv) Net Profit Ratio</p> <p>v) Net Operating Profit Ratio</p> <p>vi) Stock Turnover Ratio</p> <p><b>A. Combined Ratio :</b></p> <p>i) Return on capital employed (Including Long Term Borrowings)</p> <p>ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital)</p> <p>iii) Return on Equity Capital</p> <p>iv) Dividend Payout Ratio</p> <p>v) Debt Service Ratio</p> <p>vi) Debtors Turnover</p> <p>vii) Creditors Turnover</p> <p>(Practical Question on Ratio Analysis)</p>
3	<b>Working Capital Management : (Practical Questions)</b>
	<p>A. Concept, Nature of Working Capital , Planning of Working Capital</p> <p>B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization</p> <p>C. Operating Cycle</p>

Sr. No.	Modules / Units
4	<b>Capital Budgeting</b>
	A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques - <b>Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)</b>

**Reference Text :**

1. Cost and Management Accounting - ColinnDury 7th Edition
2. Cost and Management Accounting- Dbarshi Bhattacharyya pearson Publications 2013 edition
3. Management Accounting - M.Y.Khan
4. Management Accounting - I.M.pandey

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions C) Sub Questions to be asked 12 and to be answered any 10 D) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	C) Theory questions D) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

*Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.*

*with Effect from the Academic Year 2017-2018*

***Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses***

**3. Commerce –III**

**(Management: Functions And Challenges)**

**Course Objectives:**

- To make the learners aware about conceptual knowledge and evolution of Management.
- To familiarize the learners with the functions in Management.

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction To Management	11
2	Planning & Decision Making	10
3	Organising	12
4	Directing And Controlling	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction To Management (11)</b>
	<ul style="list-style-type: none"> <li>• <b>Management-</b> Concept, Nature, Functions, Managerial Skills &amp; Competencies</li> <li>• <b>Evolution of Management Thoughts</b> Classical Approach: Scientific Management – F.W.Taylor’s Contribution Classical Organisation Theory: HenriFayol’s Principles Neo Classical: Human Relations Approach – EltonMayo’sHawthorne experiments</li> <li>• <b>Modern Management Approach</b>-PeterDrucker’s Dimensions of Management, Indian Management Thoughts: Origin &amp; Significance of Indian Ethos to Management.</li> </ul>
2	<b>Planning &amp; Decision Making (10)</b>
	<ul style="list-style-type: none"> <li>• <b>Planning</b> - Steps, Importance, Components, Coordination – Importance</li> <li>• <b>M.B.O</b> -Process, Advantages, Management By Exception- Advantages; Management Information System- Concept, Components</li> <li>• <b>Decision Making</b> - Techniques, Essentials of a Sound Decision Making, Impact of Technology on Decision Making.</li> </ul>
3	<b>Organising (12)</b>
	<ul style="list-style-type: none"> <li>• <b>Organising</b>-Steps, Organisation Structures – Features of Line &amp; Staff Organisation, Matrix Organisation , Virtual Organisation, Formalv/s Informal Organisation.</li> <li>• <b>Departmentation</b> -Meaning -Bases,Span of Management- Factors Influencing Span of Management, Tall and Flat Organisation.</li> <li>• <b>Delegation of Authority</b>- Process, Barriers to Delegation, Principles of Effective Delegation. Decentralisation:Factors Influencing Decentralisation, Centralization v/s Decentralisation</li> </ul>
4	<b>Directing And Controlling (12)</b>
	<ul style="list-style-type: none"> <li>• <b>Motivation</b> – Concept, Importance, Influencing factors. Importance of Communication, Barriers to effective Communication</li> <li>• <b>Leadership</b>-Concept,Functions, Styles, Qualities of a good leader.</li> <li>• <b>Controlling</b> – Concept, Steps, Essentials of good control system, Techniques of Controlling -PERT, CPM, Budgetary Control, Management Audit.</li> </ul>

### SEMESTER – III REFERENCE BOOKS:

#### REFERENCES

1. Management Today Principles & Practice- Gene Burton, ManabThakur, Tata McGraw-Hill, Publishing Co. Ltd.
2. Management – James A. F. Stoner, Prentice Hall, Inc .U.S.A.
3. Management : Global Prospective – Heinz Wehrich & Harold Koontz, Tata McGraw- Hill, Publishing Co. Ltd.
4. Essential of Database Management Systems - Alexis Leon , Mathews Leon Vijay Nicole, Imprints Pvt Ltd.
5. Management – Task , Resp, Practices – PetaDruche “willian Heinemann LTD.

**PAPER PATTERN**  
**COMMERCE PAPER I & II**  
**SEMESTER - III & IV**  
**W.E.F. 2017-2018**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six**



**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses**

**4. Business Economics III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Macroeconomics	10
2	Basic concepts of Keynesian Economics	10
3	Post Keynesian developments in Macro economics	10
4	Money, prices and Inflation	15
<b>Total</b>		<b>45</b>

## **BUSINESS ECONOMICS III**

### **ELEMENTS OF MACROECONOMICS**

#### **Preamble**

An overall approach to macroeconomics is to examine the economy as a whole. This course is an introduction to the basic analytical tools of macro economics to evaluate macro economic conditions such as inflation, unemployment and growth. It is designed to make system of overall economy understandable and relevant. The aim is to provide a clear explanation of many aspects of aggregate economic variables to inspire a consistent way of thinking about key macroeconomic phenomena. It intends to familiarize the commerce students with basic concepts of macroeconomics and with certain common features of economic occurrence in the real world.

Sr.No.	Modules / Units
1	<b>INTRODUCTION</b>
	<ul style="list-style-type: none"> <li>• <b>Macroeconomics:</b> Meaning, Scope and Importance.</li> <li>• <b>Circular flow of aggregate income and expenditure</b> and its Importance- closed and open economy models</li> <li>• <b>The Measurement of National Product:</b> Meaning and Importance of National Income Accounting- conventional and Green GNP and NNP concepts -National Income and Economic Welfare.</li> <li>• <b>Trade Cycles:</b> Features and Phases</li> <li>• <b>Classical Macro economics : Say's law of Markets</b> - Features, Implications and Criticism</li> </ul>
2	<b>BASIC CONCEPTS OF KEYNESIAN ECONOMICS</b>
	<ul style="list-style-type: none"> <li>• <b>The Principle of Effective Demand:</b> Aggregate Demand and Aggregate Supply</li> <li>• <b>Consumption Function:</b> Properties, Assumptions and Implications</li> <li>• <b>Investment function and Marginal Efficiency of capital</b></li> <li>• <b>Investment Multiplier effect on Income and Output:</b> Assumptions, Working, Leakages, Criticism and Importance - paradox of thrift</li> <li>• <b>Relevance of Keynesian theory tools to the developing countries</b></li> </ul> <p><b>Liquidity Preference Theory of Interest</b></p>
3	<b>POST KEYNESIAN DEVELOPMENTS IN MACRO ECONOMICS</b>
	<ul style="list-style-type: none"> <li>• <b>The IS-LM model</b> of integration of commodity and money markets</li> <li>• <b>Inflation and unemployment</b> : Philips curve</li> <li>• <b>Stagflation</b> : meaning, causes, and consequences</li> <li>• <b>Supply side economics</b></li> </ul>
4	<b>MONEY, PRICES AND INFLATION</b>
	<ul style="list-style-type: none"> <li>• <b>Money Supply:</b> Determinants of Money Supply - Factors influencing Velocity of Circulation of Money</li> <li>• <b>Demand for Money</b> : Classical and Keynesian approaches and Keynes' liquidity preference theory of interest - Friedman's restatement of Demand for money</li> <li>• <b>Money and prices</b> : Quantity theory of money - Fisher's equation of exchange - Cambridge cash balance approach</li> <li>• <b>Inflation</b> : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy - policy measures to curb inflation- monetary policy and inflation targeting</li> </ul>

### Reference Books

Ackley.G (1976), Macro Economic Theory and Policy, Macmillan Publishing Co. New York

Ahuja. H.L., Modern Economics — S.Chand Company Ltd. New Delhi.

Blanchard Olivier (2000), Macro Economics, Englewood Elitt, Prentice Hall

Bouman John, Principles of Macro Economics

Dornbush , Rudiger, Fisher Stanley and Startz, Richards Macroeconomics, Nineth edition  
2004 Tata-Mac Graw Hill, New Delhi.

Dwivedi, D.N. (2001), Macro Economics: Theory and Policy, Tata-Mac Graw Hill, New Delhi.

Friedman Hilton (1953) Essays in Positive Economics, University of Chicago Press, London.

Gregory .N. Mankiw, Macroeconomics, Fifth Edition (2002) New York:Worth Publishers

Jhingan, M.L., Principles of Economics — Vrinda Publications (P) Ltd.

Shapiro, E (1996), Macro-Economic Analysis , Galgotia Publication, New Delhi.

Vaish .M.C. (2010) Macro Economic Theory 14th edition, Vikas Publishing House(P)Ltd

## QUESTION PAPER PATTERN

### Business Economics Semester III

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) All Questions carry equal marks

3) Attempt any two questions out of three in each of question 2, 3, 4 & 5

Question No	Particulars	Marks
Q-1	<b>Objective Questions:</b> A) Conceptual questions (Any Five out of Eight) (Two from each module) B) Multiple Choice Questions ( 10 questions at least two from each Module)	<b>20Marks</b> 10 Marks 10 Marks
Q-2 (from Module I )	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-3 (from Module II )	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-4 (from Module III)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-5 (from Module IV )	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Advertising - I**

**Course Objective:**

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

Sr. No.	Modules	No. of Lectures
1	Introduction to Advertising	12
2	Advertising Agency	11
3	Economic & Social Aspects of Advertising	11
4	Brand Building and Special Purpose Advertising	11
<b>Total</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Integrated Marketing Communications (IMC)</b>- Concept, Features, Elements, Role of advertising in IMC</li> <li>• <b>Advertising:</b> Concept, Features, Evolution of Advertising, Active Participants, Benefits of advertising to Business firms and consumers.</li> <li>• <b>Classification of advertising:</b> Geographic, Media, Target audience and Functions.</li> </ul>
2	<b>Advertising Agency</b>
	<ul style="list-style-type: none"> <li>• <b>Ad Agency:</b> Features, Structure and services offered, Types of advertising agencies , Agency selection criteria</li> <li>• <b>Agency and Client:</b> Maintaining Agency–Client relationship, Reasons and ways of avoiding Client Turnover, Creative Pitch, Agency compensation</li> <li>• <b>Careers in advertising:</b> Skills required for a career in advertising, Various Career Options, Freelancing Career Options - Graphics, Animation, Modeling, Dubbing.</li> </ul>
3	<b>Economic&amp; Social Aspects of Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Economic Aspects:</b> Effect of advertising on consumer demand, monopoly and competition, Price.</li> <li>• <b>Social aspects:</b> Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture.</li> <li>• <b>Pro Bono/Social advertising:</b> Pro Bono Advertising, Social Advertising by Indian Government through Directorate of Advertising and Visual Publicity (DAVP), Self-Regulatory body- Role of ASCI (Advertising Standard Council of India)</li> </ul>
4	<b>Brand Building and SpecialPurposeAdvertising</b>
	<ul style="list-style-type: none"> <li>• <b>Brand Building:</b> The Communication Process, AIDA Model, Role of advertising in developing Brand Image and Brand Equity, and managing Brand Crises.</li> <li>• <b>Special purpose advertising:</b> Rural advertising, Political advertising-, Advocacy advertising, Corporate Image advertising, Green Advertising – Features of all the above special purpose advertising.</li> <li>• <b>Trends in Advertising:</b> Media, Ad spends, Ad Agencies, Execution of advertisements</li> </ul>

**Revised Syllabus of Courses of SYB. Com**  
**Programme at Semester III & IV**  
**with effect from the Academic Year 2017-2018**

**Reference Books**

**Advertising**

1. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10<sup>th</sup> Edition, McGraw Hill Education
2. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
3. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited
4. Kleppner’s Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson Education Limited
5. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall
6. Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
7. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing
8. Brand Equity & Advertising- Advertising’s role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press
9. Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication.
10. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston
11. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson Education Limited
12. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
13. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
14. Advertising, 10<sup>th</sup> Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson



**PAPER PATTERN**  
**ADVERTISING PAPER I & II**  
**SEMESTER - III & IV**  
**W.E.F. 2017-2018**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Field Sales Management – I**

**Course Objective:**

1. To understand the concept of field sales management.
2. To Make Learners aware about practical applications of sales management.

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Field Sales Management	11
2	Sales Organisation	11
3	Sales Policies	11
4	Sales Force Management	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules
1	<b>Field Sales Management</b>
	<ul style="list-style-type: none"> <li>• Introduction to Sales Management – Meaning &amp; Concept – Nature, Objectives of Salesmanship, Function of Sales Management, Sales Management as a career option.</li> <li>• Field Sales Management – Introduction, Concept of Personal Selling &amp; Advertising, Difference between selling and Marketing, Difference between Advertising &amp; Personal Selling , Changing face of Personal Selling.</li> <li>• Sales Manager – Qualities &amp; Qualification of Sales Manager – Essentials for a Successful Sales Manager – Duties &amp; Responsibilities of a Sales Manager.</li> </ul>
2	<b>Sales Organisation</b>
	<ul style="list-style-type: none"> <li>• Meaning, Nature, Characteristics of a Sales Organization, Need &amp; Objectives of Sales Organization.</li> <li>• Structure of Sales Organization, Types of Sales Organizations and factors affecting structure of Sales Organization.</li> <li>• Centralization&amp;Decentralization of Sales Organization, Merits and Demerits.</li> </ul>
3	<b>Sales Policies</b>
	<ul style="list-style-type: none"> <li>• Product Policies – Branding , Promotional Policies – Promotional Measure</li> <li>• Pricing Policies – Methods of Pricing, Factors, Strategies</li> <li>• Place / Distribution Policies – Channels of Distribution-Types (Consumer &amp; Industrial Goods) , Factors affecting selection of channel of distribution</li> </ul>
4	<b>Sales Force Management</b>
	<ul style="list-style-type: none"> <li>• Recruitment and Selection of Salesforce – Concept, Sources of Recruitment Steps in selection process, Training of Salesforce -Methods</li> <li>• Compensating &amp; Motivating the Sales Team -Methods of Compensation, Monetary and Non-Monetary tools of Motivation.</li> <li>• Evaluating Sales Force Performance, Functions, Sales records, Reporting, Performance Appraisal of Sales Force.</li> </ul>

## Reference Books

### Field Sales Management

1. Philip Kotler – Marketing Management, 11<sup>th</sup> ed. Pearson Publication.
2. Porter, Michel E. Competitive Strategy, New York: The Free Press, 1980.
3. Tirodkar, Field Sales Management, Vani Publication, Pune.
4. Richard R Still, Edward W. Candiff, Sales Management.
5. M.D.Pestonjee, Motivation & Job Satisfaction.
6. Tom Reilly, Value Added Selling
7. Helen Woodruffe, Services Marketing, Macmillan Publication.
8. V.S.Ramaswamy, S.Namakumari, Marketing Management, Global Prospective – Indian Concept, Macmillan Publication

**PAPER PATTERN**

**FIELD SALES MANAGEMENT PAPER I & II**

**SEMESTER - III & IV**

**W.E.F. 2017-2018**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Company Secretarial Practice - I**

**Course Objective:**

- To provide the learners an insight about Company Secretarial Practices.
- To make the learners understand the role of Company Secretary towards Company's statutory provisions, rules and regulations.
- To make the learners understand the various aspects of Company Management, meetings and reports.

Sr. No.	Modules	No. of Lectures
1	Introduction to Company	12
2	Company Secretary Practices	12
3	Company Documentation and Formation	12
4	Secretarial Correspondence	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules
1	<b>Introduction to Company</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to Company</b> – Features, Types -As per Company’s Act, 2013.</li> <li>• <b>Company Secretary</b> – Qualities, Qualifications, Appointment procedure, Resignation &amp; Removal.</li> <li>• <b>Role of Company Secretary</b>–Rights, Responsibilities, Liabilities of Company Secretary, Career options of Company Secretary.</li> </ul>
2	<b>Company Secretary Services</b>
	<ul style="list-style-type: none"> <li>• <b>Advisory Services</b> – Role of Company Secretary as an advisor to Chairman, Secretary as an liaison officer between the (a) Company and Stock Exchange (b) Company and Depository Participants (c) Company and Register of Companies (ROC).</li> <li>• <b>Representation Services of Company Secretary at different forums</b>- Company Law Board, Consumer Forum, SEBI, Arbitration &amp; conciliation services, Cyber Law compliance, Secretarial Standards – Advantages, Secretarial Standards by ICSI, Secretarial Standards -1- 10.</li> <li>• <b>Secretarial Audit</b> – Procedure and Stages, Need and Importance, Scope.</li> </ul>
3	<b>Company Documentation and Formation</b>
	<ul style="list-style-type: none"> <li>• <b>Memorandum of Association (MOA)</b> - Clauses, Alteration of MOA, Ultra Vires. Articles of Association (AOA) – Contents, Prospectus – Statement in Lieu of Prospectus, Contents, Misleading Prospectus.</li> <li>• <b>Company Formation</b> –Stages,Secretarial Duties at each stage in public company and private company.</li> <li>• <b>Conversion &amp; Reconversion of Private and Public Company</b> – Secretarial Procedure.</li> </ul>
4	<b>Secretarial Correspondence</b>
	<ul style="list-style-type: none"> <li>• <b>Correspondence</b>– Shareholders, Debenture Holders, Registrar of Companies, Stock Exchange &amp; penalties thereon</li> <li>• <b>Correspondence</b> with SEBI, Company Law Board and penalties thereon, Role of technology in Secretarial Correspondence</li> <li>• <b>Specimens</b>– Letter to shareholders - Rights Issue, Bonus Issue, Letter toROC-Alteration of MOA/AoA, Letter to Stock Exchange –Listing of shares, Letters to Government- Reconversion/Conversion, Letter to Bank – Overdraft Facility</li> </ul>

## COMPANY SECRETARIAL PRACTICE

### REFERENCES

#### Readings:

1. M. C.Bhandari : Guide to Company Law Procedure;  
Wadhwa& Company, Agra&Nagpur
2. K. V.Shanbhogue : Company Law Practice;  
BharatLaw House, New Delhi – 34
3. M. L.Sharma : Company Procedures and Register of  
Companies , Tax Publishers, Delhi
4. A. M.Chakborti,  
B. P.Bhargava : Company Notices, Meetings and  
Resolutions, Taxmann, New Delhi
5. A.Ramaiya : Guide to the Companies Act,  
Wadhwa& Company, Nagpur
6. R.Suryanarayanan : Company Notices, Meetings and  
Resolutions, Kamal Law House, Kolkatta
7. D. K. Jain : E- Filling of Forms & returns
8. Taxmann : E-Company forms
9. V.K.Gaba : Depository Participants (Law & Practice)
10. ICSI Publications : Meetings
11. B. K.Sengupta :Company Law
12. D. K. Jain : Company Law Procedures

#### References:

1. M. C.Bhandari : Guide to Memorandum, Articles and  
R.D.Makheeja Incorporation of Companies ;  
Wadhwa& Company, Agra&Nagpur
2. Taxman : Company Law, Digest

#### Journals:

1. Chartered Secretary : ICSI Publication
2. Student Company Secretary : ICSI Publication
3. Company Law Journal : L.M.Sharma, Post Box No. 2693,  
New Delhi – 110005.
4. Corporate Law Adviser : Corporate Law Advisers, Post Bag  
No. 3, VasantVihar, New Delhi



**PAPER PATTERN**

**COMPANY SECRETARIAL PRACTICE - PAPER I & II**

**SEMESTER - III & IV**

**W.E.F. 2017-2018**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Computer Programming Paper I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Hardware	15
2	Software	15
3	Introduction To C Programming	15
4	C – Decision / Loop Statements	15
5	Laboratory Training	15
	<b>Total</b>	<b>75</b>

Sr. No.	Modules / Units
1	<b>UNIT – I : HARDWARE</b>
	Evolution of Computers – Generations, Types of Computers, Computer System, Characteristics, Basic Components of a Digital Computer – Control Unit, ALU, Input / Output, Functions and Memory, Memory Addressing Capability of a CPU, Binary number system, Binary addition (1's complement, 2's Complement), Binary to decimal and Decimal to Binary Conversion, Octal Number, Hexadecimal System, World length of a computer, processing speed of a computer.
2	<b>UNIT – II : SOFTWARE</b>
	Software and its Need, Types of Software – System Software, Application software, System Software – Operating System, Utility Program, Algorithms, Flow Charts – Symbols, Rules for making Flow chart, Programming languages, Assemblers, Compilers and Interpreter, Computer Applications in Business.
3	<b>UNIT – III : INTRODUCTION TO C PROGRAMMING</b>
	Structure of C program, Keywords, identifies, constants, variables, data types, type modifier, type conversion, types of operator and expressions, Input and Output functions in C (print(), scanf(), getchar(), putchar(), gets(), puts()). Storage class specifiers Header files(stdio.h,math.j,conop.j)
4	<b>UNIT – IV : C – DECISION / LOOP STATEMENTS</b>
	Decision Statement – if-else statement, break, continue, goto, switch() case and nested if statement. Loop control statements – for(), while(), do-while loop() and nested loops.
5	<b>LABORATORY TRAINING</b>
	Lab 1 : Writing algorithms and drawing flowcharts (Input-process-output). Lab 2 : Writing algorithms and drawing flowcharts (Input-decision-process-output). Lab 3 : Writing algorithms and drawing flowcharts (Simple Loops). Lab 4 : Loading a C editor program-Entering and compiling a simple C-program. Lab 5 : C-program to input name-and sales & then print name and commission. Lab 6 : C-program to compute commission, discount etc using if() condition. Lab 7 : Computing income tax based on given criterion. Lab 8 : Printing numbers and summing number using loops. Lab 9 : Printing interest and depreciation tables.

## QUESTION PAPER PATTERN

Maximum Marks : 75

Questions to be set : 05

Duration :  $2\frac{1}{2}$  Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q. 1.	<b>Objective Questions</b> A. Sub Questions to be asked 10 and to be solved any 08 B. Sub Questions to be asked 10 and to be solved any 07 (* Multiple choice / True or False / Match the columns)	15 Marks
Q. 2.	Full Length Question <b>OR</b>	15 Marks
Q. 2.	Full Length Question	15 Marks
Q. 3.	Full Length Question <b>OR</b>	15 Marks
Q.3.	Full Length Question	15 Marks
Q. 4.	Full Length Question <b>OR</b>	15 Marks
Q. 4.	Full Length Question	15 Marks
Q. 5.	Full Length Question <b>OR</b>	15 Marks
Q. 5.	Short Notes To be asked 05 To be answered 03	15 Marks

**Note** : Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**6. Foundation Course III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Human Rights Violations and Redressal	10
2	Dealing With Environmental Concerns	10
3	Science and Technology – I	10
4	Soft Skills for Effective Interpersonal Communication	08
5	Understanding issues of Right to Health and Education	07
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<p><b>UNIT – 1 : Human Rights Violations and Redressal</b></p> <p><b>A. Types and nature</b> of human rights violations faced by vulnerable groups, namely the Scheduled Castes, Scheduled tribes, Women, Children and Minority communities</p> <p><b>B. Human Rights Violations</b> faced by People with Disabilities and by the Elderly population</p> <p><b>C. Constitutional provisions and laws</b> protecting the rights of vulnerable groups :  Right to Equality, Right to Freedom Right against Exploitation.  Salient features of some important Acts like  The Prevention of Atrocities (Against SC/ST) Act, 1989;  The Domestic Violence Act, 2005; Vishakha Guidelines for Preventing Sexual Harassment at Workplace, 1997;  The Child Labour (Prohibition and Regulation) Act, 1986;  The Person With Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995;</p> <p><b>D. Redressal mechanisms at the National and State levels</b>  The national Human Rights Commission (NHRC), the SC/ST Commission, the National Commission for Women; the Minorities commission</p>
2	<p><b>Unit – 2 : Dealing With Environmental Concerns</b></p> <p>A. Threats to the environment arising from extinction, loss of habitat, degradation of environment, pollution, climate change</p> <p>B. Some locally relevant case studies of environmental disasters</p> <p>C. Concept of Disasters and general effects of Disasters on human life – physical psychological, economic and social</p> <p>D. Dealing with Disasters – Factors to be considered in Prevention, Mitigation (Relief and Rehabilitation) and disaster Preparedness</p> <p>E. Human Rights issues in addressing disasters – issues related to compensation equitable and fair distribution of relief and humanitarian approach to resettlement and rehabilitation.</p>
3	<p><b>Unit – 3 : Science and Technology – I</b></p> <p>A. <b>Development of Science</b> - the ancient cultures, the Classical era, the Middle Ages, the Renaissance, the Age of Reason and Enlightenment</p> <p>B. <b>Nature of science</b> - its principles and characteristics; Science as empirical, practical, theoretical, validated knowledge</p> <p>C. <b>Science and scientific</b> - temper significance of observation and experimentation, empirical explanation and objectivity; scientific temper as a fundamental duty of the Indian citizens</p> <p>D. <b>Science and Superstition</b> - the role of science in exploding myths, blind beliefs and prejudices; role of science and scientific temper in promoting tolerance and harmony in social groups</p> <p>E. <b>Science in everyday life</b> - technology, its meaning and role in development; Interrelation and distinction between science and technology</p>
4	<p><b>Unit – 4 : Soft Skills for Effective Interpersonal Communication</b></p> <p><b>A.</b></p> <p>I. Business Etiquette</p> <p>II. Public Speaking</p> <p>III. Presentation Skills</p> <p><b>B.</b></p> <p>I. Leadership Skills and Self-improvement – characteristics of effective leadership</p> <p>II. Styles of leadership and team building</p>

5	Unit – 5 : Understanding issues of Right to Health and Education
	<p><b>A.</b></p> <p>I. Concept and Determinants of Health – holistic health including physical and mental well-being Food security, adequate nutrition, safe drinking water and sanitation, healthy environment and working conditions, availability of healthcare and medical services, gender equality</p> <p>II. Right to Health – right to a system of health protection to all without discrimination; right to prevention, treatment and control of diseases; Access to essential medicines;</p> <p>III. Issues of access, affordability and availability in promoting Right to Health</p> <p><b>B.</b></p> <p>I. Right to Education – universalization of education and obstacles to free and compulsory education for all</p> <p>II. Issues of access, affordability and availability in the education sector</p> <p>III. Contemporary challenges in the Education sector-increasing privatization of education, decreasing fund allocation by Government</p>

## QUESTION PAPER PATTERN

### Examination Pattern for Semester III

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- |                                      |          |
|--------------------------------------|----------|
| 1. III Semester Internal Examination | 25 marks |
| 2. III Semester External Examination | 75 marks |

### Internal Examination of 25 marks consists of the following

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- |  |          |
|--|----------|
| a) <b>Class Test :</b>   | 20 marks |
| b) <b>Overall participation in classroom learning and skills of articulation, team work and leadership exhibited during course</b> | 5 marks  |

### Paper Pattern of Internal Examination

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- a) **Class Test : 20 marks consists of :**

Fill in the blanks, Multiple choice questions, Match the column, Answer in one or two sentences and short notes.

### Paper Pattern of External Examination

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**Duration :**  $2\frac{1}{2}$  Hrs.

**Maximum Marks : 75**

**Note :** All Questions are Compulsory  
All Questions carry equal marks

Unit No.	Question No.	Marks
1	1(A) or 1(B)	15
2	2(A) or 2(B)	15
3	3(A) or 3(B)	15
4	4(A) or 4(B)	15
5	5(A) or 5(B)	15

**Note :** All questions will be descriptive type only

### Tips for students for examination

1. Study the examination paper pattern carefully before starting the preparation for the examination.
2. Please note that all questions are compulsory. Units are distributed evenly among questions. Here there is very less room to leave any topic in option.
3. Read and understand the questions properly.
4. Answer the examination paper in a legible handwriting
5. Answer should have as introduction, middle and conclusion.
6. Underline the main points.
7. Give examples.
8. Draw diagrams wherever necessary.
9. Do not leave the answer paper blank.
10. Manage your time properly for the completion of paper before time.



**Revised Syllabus of Courses B.Com Programme at Semester III  
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**2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)**

**6. Foundation Course in NSS - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Value System & Gender sensitivity	12
2	Disaster preparedness & Disaster management	10
3	Health, hygiene & Diseases	13
4	Environment & Energy conservation	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Value System &amp; Gender sensitivity</b>
	<b>UNIT - I – Value System</b> Meaning of value, Types of values- human values and social responsibilities- Indian value system- the concepts and its features <b>UNIT - II - Gender sensitivity and woman empowerment</b> Concept of gender- causes behind gender related problems- measures Meaning of woman empowerment- schemes for woman empowerment in India
2	<b>Disaster preparedness &amp; Disaster management</b>
	<b>UNIT - I - Basics of Disaster preparedness</b> Disaster- its meaning and types Disaster preparedness- its meaning and methods <b>UNIT - II - Disaster management</b> Disaster management- concept- disaster cycle - role of technology in disaster response- role of as first responder – the study of ‘Avhan’ Model
3	<b>Health, hygiene &amp; Diseases</b>
	<b>UNIT - I - Health and hygiene</b> Concept of complete health and maintenance of hygiene <b>UNIT - II - Diseases and disorders- preventive campaigning</b> Diseases and disorders- preventive campaigning in Malaria, Tuberculosis, Dengue, Cancer, HIV/AIDS, Diabetes
4	<b>Environment &amp; Energy conservation</b>
	<b>UNIT - I Environment and Environment enrichment program</b> Environment- meaning, features , issues, conservation of natural resources and sustainability in environment <b>UNIT - II Energy and Energy conservation program</b> Energy- the concept, features- conventional and non- conventional energy Energy conservation- the meaning and importance

**Revised Syllabus of Courses of B.Com Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2. Ability Enhancement Courses (AEC)**

**2B. Skill Enhancement Courses (SEC)**

**6. Foundation Course in NCC - III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	National Integration & Awareness	09
2	Drill: Foot Drill	08
3	Adventure Training and Environment Awareness and Conservation	06
4	Personality Development and Leadership	10
5	Specialized subject (ARMY)	12
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>National Integration &amp; Awareness</b>
	<p><b>Desired outcome:</b> The students will display sense of patriotism, secular values and shall be transformed into motivated youth who will contribute towards nation building through national unity and social cohesion. The students shall enrich themselves about the history of our beloved country and will look forward for the solutions based on strengths to the challenges to the country for its development.</p> <ul style="list-style-type: none"> <li>• Freedom Struggle and nationalist movement in India.</li> <li>• National interests, Objectives, Threats and Opportunities.</li> <li>• Problems/ Challenges of National Integration.</li> <li>• Unity in Diversity</li> </ul>
2	<b>Drill: Foot Drill</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, turnout, develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Side pace, pace forward and to the rear</li> <li>• Turning on the march and whiling</li> <li>• Saluting on the march</li> <li>• Marking time, forward march and halt in quick time</li> <li>• Changing step</li> <li>• Formation of squad and squad drill</li> </ul>
3	<b>Adventure Training, Environment Awareness and Conservation</b>
3A	<b>Adventure Training</b>
	<p><b>Desired outcome:</b> The students will overcome fear &amp; inculcate within them the sense of adventure, sportsmanship, esprit-d-corp and develop confidence, courage, determination, diligence and quest for excellence.</p> <ul style="list-style-type: none"> <li>• Any Two such as – Obstacle course, Slithering, Trekking, Cycling, Rock Climbing, Para Sailing, Sailing, Scuba Diving etc.</li> </ul>
3B	<b>Environment Awareness and Conservation</b>
	<p><b>Desired outcome:</b> The student will be made aware of the modern techniques of waste management and pollution control.</p> <ul style="list-style-type: none"> <li>• Waste management</li> <li>• Pollution control, water, Air, Noise and Soil</li> </ul>
4	<b>Personality Development and Leadership</b>
	<p><b>Desired outcome:</b> The student will inculcate officer like qualities with desired ability to take right decisions.</p> <ul style="list-style-type: none"> <li>• Time management</li> <li>• Effect of Leadership with historical examples</li> <li>• Interview Skills</li> <li>• Conflict Motives- Resolution</li> </ul>

Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b>Army</b></p> <p><b>Desired outcome:</b> It will acquaint, expose &amp; provide knowledge about Army/ Navy/ Air force and to acquire information about expanse of Armed Forces ,service subjects and important battles</p> <p><b>A. Armed Force</b></p> <ul style="list-style-type: none"> <li>• Task and Role of Fighting Arms</li> <li>• Modes of Entry to Army</li> <li>• Honors and Awards</li> </ul> <p><b>B. Introduction to Infantry and weapons and equipments</b></p> <ul style="list-style-type: none"> <li>• Characteristics of 5.56mm INSAS Rifle, Ammunition, Fire power, Stripping, Assembling and Cleaning</li> <li>• Organization of Infantry Battalion.</li> </ul> <p><b>C. Military history</b></p> <ul style="list-style-type: none"> <li>• Study of battles of Indo-Pak War 1965,1971 and Kargil</li> <li>• War Movies</li> </ul> <p><b>D. Communication</b></p> <ul style="list-style-type: none"> <li>• Characteristics of Walkie-Talkies</li> <li>• Basic RT Procedure</li> <li>• Latest trends and Development (Multi Media, Video Conferencing, IT)</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval orientation and service subjects</b></p> <ul style="list-style-type: none"> <li>• Organization of Ship- Introduction on Onboard Organization</li> <li>• Naval Customs and Traditions</li> <li>• Mode of Entry into Indian Navy</li> <li>• Branches of the Navy and their functions</li> <li>• Naval Campaign (Battle of Atlantic, Pearl Harbour, Falkland War/Fleet Review/ PFR/ IFR)s</li> </ul> <p><b>B. Ship and Boat Modelling</b></p> <ul style="list-style-type: none"> <li>• Types of Models</li> <li>• Introduction of Ship Model- Competition Types of Model Prepare in NSC and RDC</li> <li>• Care and handling of power-tools used- maintenance and purpose of tools</li> </ul>

Sr. No.	Modules / Units
	<p><b>C. Search and Rescue</b></p> <ul style="list-style-type: none"> <li>• Role of Indian Coast Guard related to SAR</li> </ul> <p><b>D. Swimming</b></p> <ul style="list-style-type: none"> <li>• Floating and Breathing Techniques- Precautions while Swimming</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p><b>AIR</b></p> <p><b>A. General Service Knowledge</b></p> <ul style="list-style-type: none"> <li>• Organization Of Air Force</li> <li>• Branches of the IAF.</li> </ul> <p><b>B. Principles of Flight</b></p> <ul style="list-style-type: none"> <li>• Venturi Effect</li> <li>• Aerofoil</li> <li>• Forces on an Aircraft</li> <li>• Lift and Drag</li> </ul> <p><b>C. Airmanship</b></p> <ul style="list-style-type: none"> <li>• ATC/RT Procedures</li> <li>• Aviation Medicine</li> </ul> <p><b>D. Aero- Engines</b></p> <ul style="list-style-type: none"> <li>• Types of Engines</li> <li>• Piston Engines</li> <li>• Jet Engines</li> <li>• Turboprop Engines</li> </ul>

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**6.Foundation Course in Physical Education Paper-III**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No of Lectures</b>
1	Overview of Nutrition	05
2	Evaluation of Health, Fitness and Wellness	04
3	Prevention and Care of Exercise Injuries	05
4	Sports Training	04
<b>Total</b>		<b>18</b>

Sr. No.	Modules / Units
1	<b>Overview of Nutrition</b>
	<ul style="list-style-type: none"> <li>• Introduction to nutrition &amp; its principles</li> <li>• Role of Nutrition in promotion of health</li> <li>• Dietary Guidelines for Good Health</li> <li>• Regulation of water in body and factors influencing body temperature.</li> </ul>
2	<b>Evaluation of Health, Fitness and Wellness</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; Concept of holistic health</li> <li>• Evaluating Personal health-basic parameters</li> <li>• Evaluating Fitness Activities – Walking &amp; Jogging</li> <li>• Myths &amp; mis-conceptions of Personal fitness</li> </ul>
3	<b>Prevention and Care of Exercise Injuries</b>
	<ul style="list-style-type: none"> <li>• Types of Exercise Injuries</li> <li>• First Aid- Importance &amp; application in Exercise Injuries</li> <li>• Management of Soft tissues injuries</li> <li>• Management of bone injuries</li> </ul>
4	<b>Sports Training</b>
	<ul style="list-style-type: none"> <li>• Definition, aims &amp; objectives of Sports training</li> <li>• Importance of Sports training</li> <li>• Principles of Sports training</li> <li>• Drug abuse &amp; its effects</li> </ul>



## R. \_\_\_\_\_: The Scheme of Examination:

The performance of the learners shall be evaluated in two components: Internal Assessment with 25% marks by way of continuous evaluation and by Semester End Examination with 75% marks by conducting the theory examination.

**INTERNAL ASSESSMENT:-** It is defined as the assessment of the learners on the basis of continuous evaluation as envisaged in the credit based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

### A) Internal Assessment – 25%

25 Marks

Sr. No.	Particulars	Marks	
1	A project to be prepared by an individual learner or a group of learners in not more than five learners in a group. It is to be evaluated by the teacher concerned.	20 Marks	
	Hard Copy of the project*		10 Marks
	Presentation		05 Marks
	Viva/Interaction		05 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities.	05 Marks	

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared.

**SEMESTER END EXAMINATION:-** It is defined as the examination of the learners on the basis of performance in the semester end theory / written examinations.

### B) Semester End Examinations – 75%

75 Marks

The assessment of Part 'A' i.e. Internal Assessment and Part 'B' i.e. Semester End Examination as mentioned above for the Semesters I to IV shall be processed by the Colleges / Institutions of their learners and issue the grade cards to them after the conversion of marks into grade as per the procedure.

**INTERNAL ASSESSMENT (PRACTICUM)**  
**(25 Marks)**

**SEMESTER –III**

*(Continuous Evaluation during practical sessions conducted for 27 hours)*

- a. A learner willing to participate in inter-collegiate/ inter university competitions of any game and sports conducted by the University of Mumbai will be evaluated for 15 marks on the basis of his attendance, sincerity and performance during the training / practice / coaching sessions / camps conducted by the college/University for at least 10 days. It is expected that the colleges should organize training / practice / coaching sessions / camps of various games and sports as per the choice of the learner. However, due to unavailability of the same in his / her college if a learner participates in the training / practice / coaching sessions / camps organized by other organizations or clubs of sports and games, may be considered for evaluation for 15 marks on the basis of the proofs of attendance and participation submitted by a learner.
  
- b. A learner will be taught the following yogic practices by conducting practicals for at least 10 sessions (one hour each) and will be assessed by the concern teacher for marks out of **10** on the basis of his attendance, sincerity and performance.
  
- **Yogic Practices** :- Shirshasana, Sarvangasana, Matsyasana, Halasana, Bhujangasana, Shalabhasana, Dhanurasana, Ardhamatsendrasana, Pashchimotanasana, Mayurasana, Shavasana, Yoga Mudra & Uddiyan Bandh, Nauli, Kapalbhathi, Ujjayyi Pranayam, Bhastrika, Omkar and Dhyana.

*(Note:- The above yoga practical sessions should be conducted in a such way that every learner must realize its effects as well as should make it as a part of his/her life style).*

**Revised Syllabus of Courses of B.Com. Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**7. Business Law - I**

**Course Objective:**

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business
- To familiarize the students with case law studies related to Business Laws of Semester III and IV.

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Indian Contract Act – 1872 Part -I	12
2	Indian Contract Act – 1872 Part -II	12
3	Special Contracts	12
4	The Sale Of Goods Act - 1930	12
5	The Negotiable Instruments (Ammended) Act 2015	12
<b>Total</b>		<b>60</b>

Sr. No.	Modules
1	<b>Indian Contract Act – 1872 Part –I</b>
	<ul style="list-style-type: none"> <li>• Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</li> <li>• Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5)</li> <li>• Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons.</li> <li>• Consideration (S. 2 &amp; 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, ‘No Consideration No Contract’(Ss. 25) Unlawful Consideration (S 23)</li> </ul>
2	<b>Indian Contract Act – 1872 Part –II</b>
	<ul style="list-style-type: none"> <li>• Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</li> <li>• Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act.</li> <li>• Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E-Contract&amp; Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37)</li> <li>• Modes of Discharge of Contract, Remedies on breach of Contract.(73-75)</li> </ul>
3	<b>Special Contracts</b>
	<ul style="list-style-type: none"> <li>• Law of Indemnity &amp; Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essentials elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</li> <li>• Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee</li> <li>• Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor&amp; Pawnee.( Ss.173, 174, 177)</li> <li>• Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights&amp; Duties of Principal and Agent.</li> </ul>

<b>4</b>	<b>The Sale Of Goods Act - 1930</b>
	<ul style="list-style-type: none"> <li>• Contract of Sale (S.2) – Concept, Essentials elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7.8),</li> <li>• Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</li> <li>• Property – Concept , Rules of transfer of property (Ss. 18-26)</li> <li>• Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61),Auction sale – Concept, Legal Provisions. (S. 64)</li> </ul>
<b>5</b>	<b>The Negotiable Instruments (Ammended) Act 2015</b>
	<ul style="list-style-type: none"> <li>• Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments.</li> <li>• Promissory Note and Bill of Exchange (Ss. 4,5, 108-116)- Concept, Essentials of Promissory Note, Bill of Exchange (Ss. 4,5), Essential features of promissory note and Bill of exchange, Kinds Promissory note and Bill of exchange, Cheque (S.6)– Concept, Types &amp; Crossing of Cheque, Distinguish between Bill of Exchange &amp; Cheque, Dishonour of Cheque – Concept &amp; Penalties (Ss. 138, 139,142)</li> <li>• Miscellaneous Provisions (S. 8-10, 22, 99-102, 118-122, 134-137) –Parties to Negotiable instruments Holder, Holder in due course, Rights &amp; Privileges of Holder in due course, Payment in due course, Noting &amp; Protest (99-104A)</li> </ul>

### SEMESTER – III REFERENCE BOOKS:

#### REFERENCES

1. Law of Contract: Avatar Singh, Eastern Book Company.
2. Merchantile Law: by M.C.Kucchal.
3. Business Law : N.D.Kapoor
4. The Law of Contract: An Outline by Dr.Nilima Chandiramani, Avinash Publications.
5. Law of Sale of Goods and Partnership: A Concise Study by Dr.Nilima Chandiramani, Shroff Publishers.
6. The Sale of Goods Act: P. Ramanatha Aiyar, University Book Agency.
7. The Negotiable Instruments Act: Bhashyam &Adiga, Bharat Law House.
8. The Negotiable Instruments Act: Avatar Singh, Eastern Book Company
9. Khergamvala on the Negotiable Instruments (Amendment)Act,2015,Lexis Nexis

**PAPER PATTERN**

**S.Y.B.COM**

**SEMESTER III &IV**

**BUSINESS LAW PAPER I & II**

**(100 Marks Paper Per Semester)**

- 1. Question paper to have Five Questions  
(One from Each Module) 20 Marks Each**
- 2. All Questions to be Compulsory.**
- 3. Each Question to have Four Sub Questions of Ten Marks Each  
(Students to answer any Two out of Four)**

## **Question Paper Pattern (Practical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question <b>OR</b>	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	A) Theory questions B) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**



## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions E) Sub Questions to be asked 12 and to be answered any 10 F) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	E) Theory questions F) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

**B.Com. Programme**  
**Under Choice Based Credit, Grading and Semester System**  
**Course Structure**

(To be implemented from Academic Year- 2017-2018)

**Semester IV**

No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>1A</b>	<b>Discipline Specific Elective(DSE) Courses</b>	
1	Accountancy and Financial Management IV	<b>03</b>
2	Financial Accounting and Auditing VI - Auditing	<b>03</b>
<b>1B</b>	<b>Discipline Related Elective(DRE) Courses</b>	
3	Commerce IV	<b>03</b>
4	Business Economics IV	<b>03</b>
<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>**Skill Enhancement Courses (SEC) Group A</b>	
5	*Any one course from the following list of the courses	<b>03</b>
<b>2B</b>	<b>**Skill Enhancement Courses (SEC) Group B</b>	
6	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>Core Courses (CC)</b>	
7	Business Law II	<b>03</b>
<b>Total Credits</b>		<b>20</b>

**\*List of Skill Enhancement Courses (SEC) Group A for Semester IV (Any One)**

1	Advertising II
2	Field Sales Management II
3	Public Relations II
4	Mass Communication II
5	Travel & Tourism Management II
6	Journalism II
7	Company Secretarial Practice II
8	Rural Development II
9	Co-operation II
10	Mercantile Shipping II
11	Indian Economic Problem II
12	Computer Programming II
13	Logistic and Supply Chain Management I
14	Direct & Indirect Taxation II

**Note: Course selected in Semester III will continue in Semester IV**

**\*List of Skill Enhancement Courses (SEC) Group B for Semester III (Any One)**

1	Foundation Course - IV
2	Foundation Course in NSS - IV
3	Foundation Course in NCC - IV
4	Foundation Course in Physical Education - IV

***Note: Course selected in Semester III will continue in Semester IV***

**Revised Syllabus of Courses of B.Com.Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)  
Discipline Specific Elective (DSE) Courses**

**1.Accountancy and Financial Management IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Company Accounts	15
2	Redemption of Preference Shares	15
3	Redemption of Debentures	15
4	Ascertainment and Treatment of Profit Prior to Incorporation	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Introduction to Company Accounts</b>
	<p>Introduction of basic terms: Types of companies, nature and formation of companies, Shares, Debentures, Share Capital, Reserves and surplus, types of assets and liabilities, dividend, format of Balance Sheet (Only theory)</p> <p>Issue of shares: Different modes IPO, Private Placements, Preferential, Rights, ESO, SWEAT and ESCROW account, Issue of shares at par, premium and discount, Under subscription and Over subscription of shares, forfeiture and reissue of forfeited shares, issue of shares for consideration other than cash. (Only theory)</p> <p>Issue of Debentures: types of Debentures, Issue of debentures at par, premium and discount, Issue of Debentures with consideration of Redemption, Issue of debentures for cash receivable in instalments or at a time Issue of debentures for consideration other than cash. (Only theory)</p>
2	<b>Redemption of Preference Shares</b>
	<p>Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules.</p> <p>Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet)</p> <p>Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilised for premium payable on redemption of preference shares.</p>
3	<b>Redemption of Debentures</b>
	<p>Introduction : Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures</p> <p>Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)</p>
4	<b>Ascertainment and Treatment of Profit Prior to Incorporation</b>
	<p>(i) Principles for ascertainment</p> <p>Preparation of separate combined, columnar Profit and Loss A/c including different basis of allocation of expenses and income</p>

**Note: The Law and Standards in force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations**

**Reference Text :**

1. Introduction to Accountancy T.S. Grewal S. Chand and Co. (P) Ltd., New Delhi
2. Advanced Accounts Shukla and Grewal S. Chand and Co. (P) Ltd., New Delhi
3. Advanced accountancy R.L. Gupta and M. Radhaswamy S. Chand and Co. (P) Ltd., New Delhi
4. Modern Accountancy Mukerjee and Hanif Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accountancy Lesile Chand Wichk Pretice Hall of India AdinBakley (P) Ltd.

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions G) Sub Questions to be asked 12 and to be answered any 10 H) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	G) Theory questions H) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

**Revised Syllabus of Courses of B.Com.Programme at Semester III  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)  
Discipline Specific Elective (DSE) Courses**

**2. Financial Accounting and Auditing VI – Auditing**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Auditing	10
2	Audit Planning, Procedures and Documentation	10
3	Auditing Techniques and Internal Audit Introduction	15
4	Auditing Techniques : Vouching & Verification	10
<b>Total</b>		<b>45</b>

Sr. No.	Modules / Units
1	<b>Introduction to Auditing</b>
	<p>A. Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors &amp; Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit</p>
2	<b>Audit Planning, Procedures and Documentation</b>
	<p>A. Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach</p> <p>B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach.</p> <p>C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client’s Books.</p>
3	<b>Auditing Techniques and Internal Audit Introduction</b>
	<p>A. Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions.</p> <p>B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and expected error, methods of selecting Sample Items Evaluation of Sample Results auditors Liability in conducting audit based on Sample</p> <p>C. Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control, Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p>D. Internal Audit : Meaning, basic principles of establishing Internal audit, objectives, evaluation of internal Audit by statutory auditor, usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p>



Sr. No.	Modules / Units
4	<b>Auditing Techniques : Vouching &amp; Verification</b>
	<p>A. Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received</p> <p>B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses, Travelling Commission Advertisement, Interest Expense</p> <p>C. Audit of Assets Book Debts / Debtors, Stocks – Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers Quoted Investments and Unquoted Investment Trade Marks / Copyrights Patents Know-How Plant and Machinery Land and Buildings Furniture and Fixtures</p> <p>D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities</p>

***Note: The Law and Standards in force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations***

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions I) Sub Questions to be asked 12 and to be answered any 10 J) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	I) Theory questions J) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

**Revised Syllabus of Courses of B.Com.Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses**

**3. Commerce – IV  
(Management: Production & Finance)**

**Course Objectives: -**

1. To acquaint the learners with the basic concepts of Production Management, Inventory Management & Quality Management.
2. To provide basic knowledge about Indian Financial Systems.
3. To update the learners with the recent trends in Finance.

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Production & Inventory Management	11
2	Quality Management	10
3	Indian Financial System	12
4	Recent Trends In Finance	12
	<b>Total</b>	<b>45</b>

Sr. No.	Modules
1	<b>Production &amp; Inventory Management</b>
	<ul style="list-style-type: none"> <li>• <b>Production Management:</b> Objectives, Scope Production Planning &amp; Control : Steps, Importance</li> <li>• <b>Production Systems:</b> Concept, Types - Continuous and Intermittent. Productivity: Concept, Factors Influencing Productivity, Measures for improving Productivity.</li> <li>• <b>Inventory Management-</b> Objectives, Inventory Control- Techniques. Scientific Inventory Control System - Importance</li> </ul>
2	<b>Quality Management</b>
	<ul style="list-style-type: none"> <li>• Introduction to Quality: Dimensions of Quality, Cost of Quality: Types – Internal Failure Cost, External Failure Cost, Appraisal Cost, Prevention Cost, Quality Circle: Features.</li> <li>• Quality Management Tools: TQM – Importance, Six Sigma – Process, ISO 9000 – Certification Procedure, Kaizen – Process</li> <li>• Service Quality Management: Importance, SERVQUAL Model, Measures to improve service quality.</li> </ul>
3	<b>Indian Financial System</b>
	<ul style="list-style-type: none"> <li>• Indian Financial Market: Structure, Primary Market – IPO Procedure Dematerialisation: Process, Role of Depositories : NSDL and CDSL</li> <li>• SEBI: Functions of SEBI, Investors protection measures of SEBI. Stock Exchange – Functions, Speculators.</li> <li>• Credit Rating: Advantages, Credit Rating Agencies in India - CRISIL, CARE, and ICRA.</li> </ul>
4	<b>Recent Trends In Finance</b>
	<ul style="list-style-type: none"> <li>• Mutual Funds- Advantages and Limitations, Types, Factors responsible for growth of mutual funds – Systematic Investment Plan.</li> <li>• Commodity Market: Categories, Derivatives Market: Types, Participants, Types of Derivative Instruments.</li> <li>• Start-up Ventures – Concept, Sources of Funding, Micro Finance – Importance, Role of Self Help Groups.</li> </ul>

## SEMESTER – IV REFERENCE BOOKS:

### REFERENCES

1. Production and Operations Management –Prof L.C.Jhamb, Event Publishing House.
2. Production Planning & Control- Prof L.C.Jhamb, Event Publishing House
3. Production & Operation Management (Text & Cases)- K.Ashwathappa&G.Sudeshana Reddy, Himalaya Publication.
4. Launching New Ventues : An EnterpreneurialApproach-KathleenR.Allen, Cengage Learning
5. Essentials of Inventory Management-MaxMuller, Amacon Publishes
6. Indian Financial System—BharathiPathiak, Pearson Publication
7. Financial Institutions and Markets : Structure Growth& Innovations – L.M.Bhole , Jitendra Mahakad, Tata McGraw Hill.
- 8.The IndianFinancial System and Financial Market Operator-VasantDesai, Himalaya Publishing
9. Indian Financial System – M.Y.Khan, Tata McGraw –Hill
- 10.Production and Operations Management –Anandkumar Sharma, Anmol Publication
11. Mutual Funds in India: Emerging Issues-NaliniPravaTripathy, Excel Books New Delhi.
12. Start up Stand up: A step by stepguide to Growing your Business,NandiniVaidyanathan, Jaico Publishing House,Mumbai
13. A Trades Guide to Indian Commodities Market-Vijay L. Bhambwani, Network 18 Publication Ltd.

**PAPER PATTERN**  
**COMMERCE PAPER I & II**  
**SEMESTER - III & IV**  
**W.E.F. 2017-2018**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six**

**Revised Syllabus of Courses of B.Com.Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**Elective Courses (EC)-  
1B Discipline Related Elective (DRE) Courses**

**4. Business Economics IV  
Foundation of Public Finance**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No.of Lectures</b>
1	Introduction to Public Finance	10
2	Public revenue	10
3	Public Expenditure and Debt	10
4	Fiscal Management and Financial Administration	15
	<b>Total</b>	<b>45</b>

## **Business Economics IV**

### **Foundation of Public Finance**

#### **Preamble**

Public Finance Issues are central to economic and Political discourse worldwide, as one of the primary functions of government is to generate resources from its people to spend money for improving the lives of its people. The primary objective of this course is to provide students with the tools to understand the underlying concepts and practical tradeoffs entailed in Public finance policy alternatives.

It is strongly recommended to analyze Union budget of ongoing financial year in the class room.



Sr. no	Modules / Units
1	<b>The Role Of Government In An Economy</b>
	<ul style="list-style-type: none"> <li>• <b>Meaning and Scope of Public finance.</b></li> <li>• <b>Major fiscal functions</b> : allocation function, distribution function &amp; stabilization function</li> <li>• <b>Principle of Maximum Social Advantage:</b> Dalton and Musgrave Views - the Principle in Practice, Limitations.</li> <li>• <b>Relation between Efficiency, Markets and Governments</b></li> <li>• <b>The concept of Public Goods and the role of Government</b></li> </ul>
2	<b>Public Revenue</b>
	<ul style="list-style-type: none"> <li>• <b>Sources of Public Revenue</b> :tax and non-tax revenues</li> <li>• Objectives of taxation - Canons of taxation - Types of taxes : direct and indirect - Tax Base and Rates of taxation : proportional, progressive and regressive taxation</li> <li>• <b>Shifting of tax burden:</b> Impact and incidence of taxation - Processes- factors influencing incidence of taxation</li> <li>• <b>Economic Effects of taxation:</b> on Income and Wealth, Consumption, Savings, Investments and Production.</li> <li>• <b>Redistributive and Anti – Inflationary nature of taxation</b> and their implications</li> <li>•</li> </ul>
3	<b>Public Expenditure And Public Debt</b>
	<ul style="list-style-type: none"> <li>• <b>Public Expenditure:</b> Canons - classification - economic effects of public spending - on production, consumption, distribution, employment and stabilization - Theories of Public Expenditure: Wagner’s Hypothesis and Wiseman Peacock Hypothesis - Causes for Public Expenditure Growth.</li> <li>• <b>Significance of Public Expenditure:</b> Social security contributions- Low Income Support and Social Insurance Programmes.</li> <li>• <b>Public Debt</b> :Classification - Burden of Debt Finance : Internal and External- Public Debt and Fiscal Solvency</li> </ul>
4	<b>Fiscal Management and Financial Administration</b>
	<ul style="list-style-type: none"> <li>• <b>Fiscal Policy:</b> Meaning, Objectives, constituents and Limitations.</li> <li>• <b>Contra cyclical Fiscal Policy and Discretionary Fiscal Policy</b> :Principles of Sound and Functional Finance</li> <li>• <b>Budget-</b> Meaning objectives andtypes - Structure of Union budget - Deficit concepts-Fiscal Responsibility and Budget Management Act.</li> <li>• <b>Intergovernmental Fiscal Relations:</b>fiscal federalism and fiscal decentralization - central-state financial relations - 14th Finance Commission recommendations</li> </ul>

<b>Reference Books</b>	
	Ahuja H.L. : Modern Economics, 19th edition, 2015, S.Chand&co Pvt Ltd, New Delhi
	Bhatia H.L.: Public Finance. Vikas Publishing House Pvt. Ltd.
	David N. Hyman : Public Finance A Contemporary Application of theory of policy, Krishna Offset, Delhi
	Hoiughton E.W.(1998) : Public Finance, Penguin, Baltimore
	Hajela T.N: Public Finance – Ane Books Pvt.Ltd
	Jha, R (1998) : Modern Public Economics, Route Ledge, London
	Musgrave, R.A and P.B. Musgrave (1976) : Public Finance in Theory and Practice, Tata McGraw Hill, Kogakusha, Tokyo
	Mithani, D.M (1998) : Modern Public Finance, Himalaya Publishing House, Mumbai

## QUESTION PAPER PATTERN

### Business Economics Semester IV

**Maximum Marks:** 100 Marks

**Time:** 3 Hours

**Note:** 1) Attempt all Questions

2) Attempt any two out of three questions from each of question no. 2, 3, 4 & 5

Question No	Particulars	Marks
Q-1	<b>Objective Questions:</b> A) Conceptual questions (Any Five out of Eight) (Two from each module) B) Multiple Choice questions ( 10 questions - at least two from each Module)	<b>20Marks</b> 10 Marks 10 Marks
Q-2 (from Module I)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-3 (from Module II)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-4 (from Module III)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks
Q-5 (from Module IV)	A) Full Length Question B) Full Length Question C) Full Length Question	20Marks

**Revised Syllabus of Courses of B.Com.Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Advertising - II**

**Course Objective:**

1. To highlight the role of advertising for the success of brands and its importance within the marketing function of a company.
2. It aims to orient learners towards the practical aspects and techniques of advertising.
3. It is expected that this course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Media in Advertising	11
2	Planning Advertising Campaign	11
3	Execution and Evaluation of Advertising	11
4	Fundamentals of Creativity in Advertising	12
<b>Total</b>		<b>45</b>

Sr. No.	Modules
1	<b>Media in Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Traditional Media:</b> Print, Broadcasting, Out-Of-Home advertising and films - advantages and limitations of all the above traditional media</li> <li>• <b>New Age Media:</b> Digital Media / Internet Advertising – Forms, Significance and Limitations</li> <li>• <b>Media Research:</b> Concept, Importance, Tool for regulation - ABC and Doordarshan Code</li> </ul>
2	<b>Planning Advertising Campaigns</b>
	<ul style="list-style-type: none"> <li>• <b>Advertising Campaign:</b> Concept, Advertising Campaign Planning -Steps Determining advertising objectives - DAGMAR model</li> <li>• <b>Advertising Budgets:</b> Factors determining advertising budgets, methods of setting advertising budgets, Media Objectives - Reach, Frequency and GRPs</li> <li>• <b>Media Planning:</b> Concept, Process, Factors considered while selecting media, Media Scheduling Strategies</li> </ul>
3	<b>Fundamentals of Creativity in Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Creativity:</b> Concept and Importance, Creative Process, Concept of Creative Brief, Techniques of Visualization</li> <li>• <b>Creative aspects:</b> Buying Motives - Types, Selling Points- Features, Appeals – Types, Concept of Unique Selling Proposition (USP)</li> <li>• <b>Creativity through Endorsements:</b> Endorsers – Types, Celebrity Endorsements – Advantages and Limitations, High Involvement and LowInvolvementProducts</li> </ul>
4	<b>Execution and Evaluation of Advertising</b>
	<ul style="list-style-type: none"> <li>• <b>Preparing print ads:</b>Essentials of Copywriting, Copy – Elements, Types, Layout-Principles, Illustration - Importance.</li> <li>• <b>Creating broadcast ads:</b>Execution Styles, Jingles and Music – Importance, Concept of Storyboard</li> <li>• <b>Evaluation:</b> Advertising copy, Pre-testing and Post-testing of Advertisements – Methods and Objectives</li> </ul>

**Revised Syllabus of Courses of SYB. Com**  
**Programme at Semester III & IV**  
**with effect from the Academic Year 2017-2018**

**Reference Books**

**Advertising**

15. Advertising and Promotion : An Integrated Marketing Communications Perspective George Belch and Michael Belch, 2015, 10<sup>th</sup> Edition, McGraw Hill Education
16. Contemporary Advertising, 2017, 15th Edition, William Arens, Michael Weigold and Christian Arens, Hill Higher Education
17. Strategic Brand Management – Kevin Lane Keller, 4th Edition, 2013 – Pearson Education Limited
18. Kleppner’s Advertising Procedure – Ron Lane and Karen King, 18th edition, 2011 – Pearson  
a. Education Limited
19. Advertising: Planning and Implementation, 2006 – Raghuvir Singh, Sangeeta Sharma –Prentice Hall
20. Advertising Management, 5th Edition, 2002 – Batra, Myers and Aaker – Pearson Education
21. Advertising Principles and Practice, 2012 - Ruchi Gupta – S.Chand Publishing
22. Brand Equity & Advertising- Advertising’s role in building strong brands, 2013- David A. Aker, Alexander L. Biel, Psychology Press
23. Brand Positioning – Strategies for Competitive Advantage, Subroto Sengupta, 2005, Tata McGraw Hill Publication.
24. The Advertising Association Handbook - J. J. D. Bullmore, M. J. Waterson, 1983 - Holt Rinehart & Winston
25. Integrated Advertising, Promotion, and Marketing Communications, Kenneth E. Clow and Donald E. Baack, 5th Edition, 2012 – Pearson Education Limited
26. Kotler Philip and Eduardo Roberto, Social Marketing, Strategies for Changing Public Behaviour, 1989, The Free Press, New York.
27. Confessions of an Advertising Man, David Ogilvy, 2012, Southbank Publishing
28. Advertising, 10<sup>th</sup> Edition, 2010 - Sandra Moriarty, Nancy D Mitchell, William D. Wells, Pearson

**PAPER PATTERN**

**ADVERTISING PAPER I & II**

**SEMESTER - III & IV**

**W.E.F. 2017-2018**

**Q.1 Multiple Choice Questions**

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

**Q.2 Answer Any Two of the following Out of Three questions - Module - I 15**

a.

b.

c.

**Q.3 Answer Any Two of the following Out of Three questions - Module - II 15**

a.

b.

c.

**Q.4 Answer Any Two of the following Out of Three questions - Module - III 15**

a.

b.

c.

**Q.5 Answer Any Two of the following Out of Three questions - Module - IV 15**

a.

b.

c.

**Q.6 Write notes on Any Four out of Six 20**

**Revised Syllabus of Courses of B.Com.Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Field Sales Management - II**

**Course Objective:**

4. This course will prepare learners to understand the concept of Field Sales Management and Sales Organization.
5. To make learners understand various sales policies and learn the various aspects of sales force management

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Sales Planning & Forecasting I	11
2	Sales Planning & Forecasting II	11
3	Sales Budget & Control	11
4	Recent Issues In Sales Management	12
<b>Total</b>		<b>45</b>



Sr. No.	Modules	
1	<b>SALES PLANNING &amp; FORECASTING I</b>	<b>11</b>
	<ul style="list-style-type: none"> <li>• Sales Plan – Steps in developing an effective Sales Plan.</li> <li>• Planning Function of Sales Management – Sales Call Planning, Setting Quantitative Performance Standards.</li> <li>• Sales Forecasting – Meaning, Objectives &amp; Factors affecting Sales Forecasting.</li> <li>• Sales Forecasting Techniques (Qualitative &amp; Quantitative)</li> </ul>	
2	<b>SALES PLANNING &amp; FORECASTING II</b>	<b>11</b>
	<ul style="list-style-type: none"> <li>• Concept of Sales Territory, Reasons for establishing sales territories</li> <li>• Salesman’s Report &amp; its types</li> <li>• Concept of Quotas &amp; Targets, Reasons for fixing targets.</li> <li>• Methods of fixing Quotas &amp; Targets</li> </ul>	
3	<b>SALES BUDGET &amp; CONTROL</b>	<b>11</b>
	<ul style="list-style-type: none"> <li>• Meaning of Sales Budget, Objectives of Sales Budget, Procedure to prepare Sales Budget.</li> <li>• Sales Control – Concept and steps in Control Process Sales Analysis &amp; Marketing Cost Analysis Sales Audit - Concept, Importance of Sales Audit,</li> <li>• Procedure of Conducting Sales Audit</li> </ul>	
4	<b>RECENT ISSUES IN SALES MANAGEMENT</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Ethical &amp; Legal issues in Sales Management</li> <li>• Use of Technology in Sales Management (Telemarketing, E-Marketing, M-Marketing, Digitalization)</li> <li>• Relationship Selling Process &amp; Consumer Education (Value Added Selling)</li> <li>• Challenges in Sales Management.</li> </ul>	

**Revised Syllabus of Courses of SYB. Com  
Programme at Semester IV  
with effect from the Academic Year 2017-2018**

**Reference Books**

**Field Sales Management - II**

1. Philip Kotler – Marketing Management, 11<sup>th</sup> ed. Pearson Publication.
2. Porter, Michel E. Competitive Strategy, New York: The Free Press, 1980.
3. Richard R Still, Edward W. Candiff, Sales Management.
4. M.D.Pestonjee, Motivation & Job Satisfaction.
5. Tom Reilly, Value Added Selling
6. Helen Woodruffe, Services Marketing, Macmillan Publication.
7. V.S.Ramaswamy, S.Namakumari, Marketing Management, Global Prospective –Indian Concept, Macmillan Publication

**PAPER PATTERN**

**FIELD SALES MANAGEMENT PAPER I & II**

**SEMESTER - III & IV**

**W.E.F. 2017-2018**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com.Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Company Secretarial Practice - II**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Management of Companies	11
2	Company Meetings	11
3	Dematerialisation and Online Trading	11
4	Reports and Winding Up	12
	<b>Total</b>	<b>45</b>

Sr. No.	Modules
1	<b>Management of Companies</b>
	<ul style="list-style-type: none"> <li>• Directors – Appointment, Duties, Role, Directors Report, Director Identification Number (DIN).</li> <li>• Types of Directors, Role of CEO, Non- Executive Directors, Independent Director</li> <li>• Auditor- Appointment, Duties, Rights &amp; Powers, Audit report.</li> </ul>
2	<b>Company Meetings</b>
	<ul style="list-style-type: none"> <li>• Types of Company meeting, Secretarial Duties – Before, During and after company meeting – Annual General Meeting, Extra-Ordinary General Meeting, Board Meeting.</li> <li>• Notices, agenda, Chairman, Quorum &amp; Proxy – Concept and Statutory Provisions</li> <li>• Motion, Resolution, Minutes – Concept, Types Voting, Minutes – Concept, Methods.</li> </ul>
3	<b>Dematerialisation and Online Trading</b>
	<ul style="list-style-type: none"> <li>• Dematerialisation – Need and Importance, Secretarial Duties, Procedures, Participants.</li> <li>• Online Trading – Concept, Advantages &amp; Disadvantages, Bombay Stock Exchange Online Trading (BOLT), BOSS.</li> <li>• Listing of securities – Procedure, Advantages, Secretarial Duties, Scrips – Types.</li> </ul>
4	<b>Reports and Winding Up</b>
	<ul style="list-style-type: none"> <li>• Company Reports – Types, Secretarial Duties with regard to payment of dividend, Interest, Charges &amp; penalties.</li> <li>• Winding up of a Company – Procedure, &amp; Statutory Provisions, Secretarial role in winding up.</li> <li>• Specimen – Notice &amp; Agenda of Annual General Meeting, Notice &amp; Agenda of Board Meeting prior to Annual General Meeting, Resolution for appointment of Company Secretary, Special Resolution for alteration of Memorandum of Association, Minutes of Board Meeting prior to Annual General Meeting, Minutes of Annual General Meeting.</li> </ul>

## COMPANY SECRETARIAL PRACTICE

### REFERENCES

#### Readings:

- |                                      |   |   |
|--------------------------------------|---|---|
| 13. M. C.Bhandari                    | : | Guide to Company Law Procedure;<br>Wadhwa& Company, Agra&Nagpur         |
| 14. K. V.Shanbhogue                  | : | Company Law Practice;<br>BharatLaw House, New Delhi – 34                |
| 15. M. L.Sharma                      | : | Company Procedures and Register of<br>Companies , Tax Publishers, Delhi |
| 16. A. M.Chakborti,<br>B. P.Bhargava | : | Company Notices, Meetings and<br>Resolutions, Taxmann, New Delhi        |
| 17. A.Ramaiya                        | : | Guide to the Companies Act,<br>Wadhwa& Company, Nagpur                  |
| 18. R.Suryanarayanan                 | : | Company Notices, Meetings and<br>Resolutions, Kamal Law House, Kolkatta |
| 19. D. K. Jain                       | : | E- Filling of Forms & returns   |
| 20. Taxmann                          | : | E-Company forms   |
| 21. V.K.Gaba                         | : | Depository Participants (Law & Practice)                                |
| 22. ICSI Publications                | : | Meetings  |
| 23. B. K.Sengupta                    | : | Company Law   |
| 24. D. K. Jain                       | : | Company Law Procedures  |

#### References:

- |                                  |   |   |
|----------------------------------|---|---|
| 3. M. C.Bhandari<br>R.D.Makheeja | : | Guide to Memorandum, Articles and<br>Incorporation of Companies ;<br>Wadhwa& Company, Agra&Nagpur |
| 4. Taxman                        | : | Company Law, Digest   |

#### Journals:

- |                              |   |   |
|------------------------------|---|---|
| 5. Chartered Secretary       | : | ICSI Publication  |
| 6. Student Company Secretary | : | ICSI Publication  |
| 7. Company Law Journal       | : | L.M.Sharma, Post Box No. 2693,<br>New Delhi – 110005.             |
| 8. Corporate Law Adviser     | : | Corporate Law Advisers, Post Bag<br>No. 3, VasantVihar, New Delhi |

**PAPER PATTERN**

**COMPANY SECRETARIAL PRACTICE - PAPER I & II**

**SEMESTER - III & IV**

**W.E.F. 2017-2018**

Q.1 Multiple Choice Questions

(A) Select the most appropriate answer from the option given below 10

(Any Ten out of Twelve)

(B) State whether the following statements are True or False 10

(Any Ten out of Twelve)

Q.2 Answer **Any Two** of the following **Out of Three** questions - Module - I 15

a.

b.

c.

Q.3 Answer **Any Two** of the following **Out of Three** questions - Module - II 15

a.

b.

c.

Q.4 Answer **Any Two** of the following **Out of Three** questions - Module - III 15

a.

b.

c.

Q.5 Answer **Any Two** of the following **Out of Three** questions - Module - IV 15

a.

b.

c.

Q.6 Write notes on **Any Four out of Six** 20

**Revised Syllabus of Courses of B.Com.Programme at Semester IV  
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**2 Ability Enhancement Courses (AEC)  
2A \* Skill Enhancement Courses (SEC) Group A**

**5. Computer Programming Paper II**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Computer Communication Systems	15
2	Principles Of DBMS	15
3	Case Study Of DBMS Using MS-ACCESS	15
4	MS-ACCESS QUERIES	15
5	Laboratory Training	15
	<b>Total</b>	<b>75</b>



Sr. No.	Modules / Units
1	<b>UNIT – I :Computer Communication Systems</b>
	The Internet, internet connections, ISO's Open system interconnection reference model, The TCP/IP stack, E-mail, Internet addresses, Internet Protocol, SMTP, MIME POP, IMAP, Domain Name system, Telnet, FTP, WWW, Browsers, HTML, http, JAVA,. Intranet, Intranet Services and their advantages. Extranets. Search Engine and Web Crawlers
2	<b>UNIT – II :Principles Of DBMS</b>
	What is a database, Relational databases (Relation, Attribute, Instance, Relationship, Join), Database capabilities (Data definition, data manipulation, Access as an RDBMs)
3	<b>UNIT – III : CASE STUDY OF DBMS USING MS-ACCESS</b>
	<p>MS-Office workspace basics, Exploring the Office menu, Working with ribbon, Opening an access database Exploring database objects, Creating database, Changing views. Printing database objects. Saving and closing database file. Working with datasheets, Moving among records, Updating records, adding records to a table, Finding records, sorting records, Filtering records, Using the PIVOT chart View, Saving and closing tables.</p> <p>Adding a table to a database, Adding fields to a table, adding a Lookup field, setting a Primary key, Using the input mask wizard. Saving design changes, Importing data (From Excel).</p>
4	<b>UNIT – IV : MS-ACCESS QUERIES</b>
	<p>What is a Query, Creating a query, working with queries, saving and running a query, creating calculated fields, using aggregate functions, Understanding query properties, Joining Tables. What is a Form, Using the form tool, Creating a form with form wizard, Working in design view, Changing the form layout, Using calculated controls, Working with records on a Form.</p> <p>What is a report tool, Printing report, saving a report, designing a report, changing report layout, creating mailing labels.</p>

## QUESTION PAPER PATTERN

Maximum Marks : 75

Questions to be set : 05

Duration :  $2\frac{1}{2}$  Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particulars	Marks
Q. 1.	Objective Questions A. Attempt any eight sub-questions from the following : (True / False) any 08 B. Attempt any seven sub-questions from the following : (Multiple Choice)any 07	15 Marks
Q. 2.	A. Attempt any one sub-question from a, b (Unit – I) B. Attempt any one sub-question from c, d (Unit – I)	16 Marks
Q. 3.	A. Attempt any one sub-question from a, b (Unit – II) B. Attempt any one sub-question from c, d (Unit – II)	14 Marks
Q. 4.	A. Attempt any one sub-question from a, b (Unit – III) B. Attempt any one sub-question from c, d (Unit – III)	16 Marks
Q. 5.	A. Attempt any one sub-question from a, b (Unit – IV) B. Attempt any one sub-question from c, d (unit IV)	14 Marks

**Revised Syllabus of Courses of B.Com. Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**6. Foundation Course IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Significant, Contemporary Rights of Citizens	10
2	Approaches to understanding Ecology	09
3	Science and Technology –II	10
4	Introduction to Competitive Exams	09
5	Urban-Rural Disparities in Development	07
6	Projects / Assignments	15
	<b>Total</b>	<b>60</b>

Sr. No.	Modules / Units
1	<b>Unit – 1 :Significant, Contemporary Rights of Citizens</b>
	<p><b>A. Rights of Consumers</b> – right to safety, right to be informed, right to choose, right to be heard, right to seek redressal, right to consumer education; Violations of consumer rights and important provisions of the Consumer Protection Act, 1986.</p> <p><b>Other important laws to protect consumers, like</b> - Indian Contract Act, 1872, Sale of Goods Act, 1930, the Essential Commodities Act, 1955, the Prevention of Good Adulteration Act, 1955, The Standards of Weights and Measures Act, 1976.</p> <p>Consumer courts and consumer movements</p> <p><b>B. Right to Information</b> – Genesis and relation with transparency and accountability; important provisions of the Right to Information Act, 2005; some success stories.</p> <p><b>C. Protection of Citizens' / Public Interest</b> – Public Interest Litigation, need and procedure to file a PIL; some landmark cases.</p>
2	<b>Unit – 2 :Approaches to understanding Ecology</b>
	<p><b>A. Understanding approaches to ecology</b> – Anthropocentrism, Biocentrism and Eco centrism, Ecofeminism and Deep Ecology.</p> <p><b>B. Environmental Ethics</b> – Libertarian ethics, Ecologic Extension and Conservation; concept of intrinsic and extrinsic value of human and non-human life eco spirituality.</p> <p><b>C. Some significant principles and issues</b> – polluter pays' principle and global and local issues of fair share of carbon space.</p>
3	<b>Unit – 3 : Science and Technology –II</b>
	<p><b>A. Technology and Development</b> – the interconnectedness between growth of technology and development of societies</p> <p><b>B. Some significant modern technologies, their basic features and applications :</b></p> <p><b>Laser Technology</b> – Light Amplification by Stimulated emission of Radiation; use of laser in remote sensing, GIS/GPS mapping, medical use</p> <p><b>Satellite Technology</b> – various uses in satellite navigation system, GPS, and imprecise climate and weather analyses.</p> <p><b>Information and communication technology</b> – electronic system such as telecommunication, radio, television, video and internet aided by computer-based information systems; convergence of various technologies like satellite, computer and digital in the information revolution of today's society.</p> <p><b>Biotechnology and genetic engineering</b> – applied biology and uses in medicine, pharmaceuticals and agriculture; genetically modified plant, animal and human life <b>Nanotechnology</b> definition : the study, control and application of phenomena and materials at length scales below 100 nm; uses in medicine, military intelligence and consumer products.</p> <p><b>C. Issues of Control, Access and Misuse of Technology</b></p>

Sr. No.	Modules / Units
4	<b>Unit – 4 : Introduction to Competitive Exams</b>
	<p><b>A. Basic information on Competitive Exams - the pattern, eligibility criteria and local centres :</b></p> <p>Exams conducted for entry into professional courses - Graduate Record Examinations (GRE) Graduate Management Admission Test (GMAT), Common Admission Test (CAT) and Scholastic Aptitude Test(SAT)</p> <p>Exams conducted for entry into jobs by Union Public Service Commission, Staff Selection Commission (SSC), State Public Service Commissions, Banking and Insurance sectors, and the National and State Eligibility Tests (NET/SET) for entry into teaching profession</p> <p><b>[NOTE : Students will not tested on above topics]</b></p> <p><b>B. Soft skills required for competitive exams :</b></p> <p>i) Information on areas tested - Quantitative Ability, Data Interpretation, Verbal Ability and Logical Reasoning, Creativity and Lateral Thinking</p> <p>ii) Motivation - concept, theories and types of motivation</p> <p>iii) Goal-setting - types of goals, SMART goals, Stephen Covey's concept of human endowment</p> <p>iv) Time Management - effective strategies for time management</p>
5	<b>Unit – 5 : Urban-Rural Disparities in Development</b>
	<p>A. Concept of 'rural', 'tribal', 'semi-urban' and 'urban'; disparity in availability of services like health, education, transport, electricity and employment</p> <p>B. Distribution of natural resources like land, water and forests in rural and urban areas; changing land-use and impact on rural life</p> <p>C. Increasing urbanisation and growth of megacities - issues of adequate water availability, affordable housing, transport/traffic congestion, waste management and social tension</p>
6	<b>Unit – 6 : Projects / Assignments</b>
	<p>Projects / Assignments should be drawn for the component on Internal Assessment from the topics in Unit 1 to Unit 5. Students should be given a list of possible topics - at least 3 from each unit at the beginning of the semester. The project/assignment can take the form of street-plays/power-point presentations/posters exhibitions and similar other modes of presentation appropriate to the topic; students can work in groups of not more than 8 per topic. Students must submit a hard/soft copy of the project/assignment before appearing for the semester end exam.</p> <p>Unit 6 will not be assessed in the Semester end exam.</p>

## QUESTION PAPER PATTERN

**Maximum Marks : 75**

**Questions to be set : 05**

**Duration : 2  $\frac{1}{2}$  Hrs.**

**All Questions are Compulsory Carrying 15 Marks each.**

Module No.	Question No.		Marks
1.	1. (A) <b>OR</b>	1. (B)	15
2.	2. (A) <b>OR</b>	2. (B)	15
3.	3. (A) <b>OR</b>	3. (B)	15
4.	4. (A) <b>OR</b>	4. (B)	15
5.	5. (A) <b>OR</b>	5. (B)	15

**Note :** No question's are to be asked on module 6.

All questions will be descriptive type only.

### SOME TIPS TO STUDENTS

1. Study the question paper pattern carefully before starting the preparation for the examination.
2. Please note that all the questions are compulsory. Units are distributed evenly among questions. Hence, there is very less room to leave any topic in option.
3. Questions for long answers need more descriptive material to be written. Write at least one full side of the answerbook for three marks.
4. Present your answer with appropriate headings and underline important words.
5. Manage your time-many students know the subject, but cannot complete the paper due to poor time management.
6. Most importantly, write the 'a' and 'b' parts of a question one after another. It makes the job of the examiner easier while assessing the answerbook.

**Revised Syllabus of Courses of B.Com Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**2. Ability Enhancement Courses (AEC)**

**2B. Skill Enhancement Courses (SEC)**

**6. Foundation Course in NSS - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Entrepreneurship Development	10
2	Rural Resource Mobilization	10
3	Ideal village & stake of GOS and NGO	13
4	Institutional Social Responsibility and modes of Awareness	12
	<b>Total</b>	<b>45</b>

Sr. No.	Modules / Units
1	<b>Entrepreneurship Development</b>
	<b>UNIT - I Entrepreneurship development</b> Entrepreneurship development- its meaning and schemes Government and self-employment schemes for Entrepreneurship development <b>UNIT - II - Cottage Industry</b> Cottage Industry- its meaning, its role in development process Marketing of cottage products and outlets
2	<b>Rural Resource Mobilization</b>
	<b>UNIT - I - Rural resource mobilization-</b> A case study of eco-village, eco-tourism, agro-tourism <b>UNIT - II - Micro financing with special reference to self-help groups</b>
3	<b>Ideal village &amp; stake of GOS and NGO</b>
	<b>UNIT - I - Ideal village</b> Ideal village- the concept Gandhian Concept of Ideal village Case studies on Ideal village <b>UNIT - II - Government Organisations(GOs ) and Non-Government Organisations (NGOs)</b> The concept and functioning
4	<b>Institutional Social Responsibility and modes of Awareness</b>
	<b>UNIT - I - Institutional Social Responsibilities</b> Concept and functioning- case study of adapted village <b>UNIT - II - Modes of awareness through fine Arts Skills</b> Basics of performing Arts as tool for social awareness, street play, creative dance, patriotic song, folk songs and folk dance. Rangoli, posters, flip charts, placards, etc.



**Revised Syllabus of Courses OF B.Com Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**2. Ability Enhancement Courses (AEC)  
2B. Skill Enhancement Courses (SEC)**

**6. Foundation Course in NCC - IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Disaster Management, Social Awareness and Community Development	03
2	Health and Hygiene	05
3	Drill with Arms	05
4	Weapon Training	08
5	Specialized Subject: Army Or Navy Or Air	
	<b>Total</b>	

Sr. No.	Modules / Units
1	<b>Disaster Management, Social Awareness and Community Development</b>
	<p><b>Disaster Management:</b>  <b>Desired outcome:</b> The student shall gain basic information about civil defence organisation / NDMA &amp; shall provide assistance to civil administration in various types of emergencies during natural / manmade disasters</p> <ul style="list-style-type: none"> <li>• Fire Services &amp; Fire fighting</li> <li>• Assistance during Natural / Other Calamities: Flood / Cyclone/ Earth Quake/ Accident etc.</li> </ul> <p><b>Social Awareness and Community Development:</b>  <b>Desired outcome:</b> The student shall have an understanding about social evils and shall inculcate sense of whistle blowing against such evils and ways to eradicate such evils.</p> <ul style="list-style-type: none"> <li>• NGOs: Role &amp; Contribution</li> <li>• Drug Abuse &amp; Trafficking</li> <li>• Corruption</li> <li>• Social Evil viz. Dowry/ Female Foeticide/Child Abuse &amp; trafficking etc.</li> <li>• Traffic Control Org. &amp; Anti drunken Driving</li> </ul>
2	<b>Health and Hygiene</b>
	<p><b>Desired outcome:</b> The student shall be fully aware about personal health and hygiene lead a healthy life style and foster habits of restraint and self awareness.</p> <ul style="list-style-type: none"> <li>• Hygiene and Sanitation (Personal and Food Hygiene)</li> <li>• Basics of Home Nursing &amp; First-Aid in common medical emergencies</li> <li>• Wound &amp; Fractures</li> </ul>
3	<b>Drill with Arms</b>
	<p><b>Desired outcome:</b> The students will demonstrate the sense of discipline, improve bearing, smartness, and turnout, and develop the quality of immediate and implicit obedience of orders, with good reflexes.</p> <ul style="list-style-type: none"> <li>• Getting on Parade with Rifle and Dressing at the Order</li> <li>• Dismissing and Falling Out</li> <li>• General Salute, Salami Shastra</li> <li>• Squad Drill</li> <li>• Short/Long tail from the order and vice-versa</li> <li>• Examine Arms</li> </ul>
4	<b>Weapon Training</b>
	<p><b>Desired outcome:</b> The student shall have basic knowledge of weapons and their use and handling.</p> <ul style="list-style-type: none"> <li>• The lying position, Holding and Aiming- I</li> <li>• Trigger control and firing a shot</li> <li>• Range procedure and safety precautions</li> <li>• Theory of Group and Snap Shooting</li> <li>• Short range firing, Aiming- II -Alteration of sight</li> </ul>

Sr. No.	Modules / Units
5	<b>Specialized Subject: Army Or Navy Or Air</b>
	<p><b>Army</b>  <b>Desired outcome:</b> The training shall instill patriotism, commitment and passion to serve the nation motivating the youth to join the defence forces.  It will also acquaint, expose &amp; provide basic knowledge about armed, naval and air-force subjects</p> <p><b>A. Map reading</b></p> <ul style="list-style-type: none"> <li>• Setting a Map, finding North and own position</li> <li>• Map to ground, Ground to Map</li> <li>• Point to Point March</li> </ul> <p><b>B. Field Craft and Battle Craft</b></p> <ul style="list-style-type: none"> <li>• Observation, Camouflage and Concealment</li> <li>• Field Signals</li> <li>• Types of Knots and Lashing</li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p> <p style="text-align: center;"><b>OR</b></p> <p><b>Navy</b></p> <p><b>A. Naval Communication</b></p> <ul style="list-style-type: none"> <li>• Semaphore <ul style="list-style-type: none"> <li>▪ Phonetic Alphabets</li> <li>▪ Radio Telephony Procedure</li> <li>▪ Wearing of National Flag, Ensign and Admiral's Flag.</li> </ul> </li> </ul> <p><b>B. Seamanship</b></p> <ul style="list-style-type: none"> <li>• <b>Anchor work</b> <ul style="list-style-type: none"> <li>▪ Types of Anchor, Purpose and Holding ground</li> </ul> </li> <li>• <b>Boat work</b> <ul style="list-style-type: none"> <li>▪ Demonstrate Rigging a whaler and enterprise boat- Parts of Sail and Sailing Terms</li> <li>▪ Instructions in Enterprise Class Board including theory of Sailing, Elementary Sailing Tools</li> <li>▪ Types of Power Boats Used in the Navy and their uses, Knowledge of Anchoring, Securing and Towing a Boat</li> </ul> </li> </ul> <p><b>C. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>

Sr. No.	Modules / Units
	<p style="text-align: center;"><i>OR</i></p> <p><b>Air</b></p> <p><b>A. Air frames</b></p> <ul style="list-style-type: none"><li>• Fuselage</li><li>• Main and Tail Plain</li></ul> <p><b>B. Instruments</b></p> <ul style="list-style-type: none"><li>• Introduction to RADAR</li></ul> <p><b>C. Aero modelling</b></p> <ul style="list-style-type: none"><li>• Flying/ Building of Aero models</li></ul> <p><b>D. Introduction to advanced weapons and role of technology (To be covered by the guest lecturers)</b></p>

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**2 Ability Enhancement Courses (AEC)  
2B \* Skill Enhancement Courses (SEC) Group B**

**6.Foundation Course in Physical Education Paper-IV**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No of Lectures</b>
1	Stress Management	05
2	Awards, Scholarship & Government Schemes	04
3	Yoga Education	05
4	Exercise Scheduling/Prescription	04
<b>Total</b>		<b>18</b>

Sr. No.	Modules / Units
1	<b>Stress Management</b>
	<ul style="list-style-type: none"> <li>• Meaning &amp; concept of Stress</li> <li>• Causes of Stress</li> <li>• Managing Stress</li> <li>• Coping Strategies</li> </ul>
2	<b>Awards, Scholarship &amp; Government Schemes</b>
	<ul style="list-style-type: none"> <li>• State &amp; National level Sports Awards</li> <li>• State Sports Policy &amp; Scholarship Schemes</li> <li>• National Sports Policy &amp; Scholarship Schemes</li> <li>• Prominent Sports Personalities</li> </ul>
3	<b>Yoga Education</b>
	<ul style="list-style-type: none"> <li>• Differences between Yogic Exercises &amp; non- Yogic exercises</li> <li>• Contribution of Yoga to Sports</li> <li>• Principles of Asanas&amp;Bandha</li> <li>• Misconceptions about Yoga</li> </ul>
4	<b>Exercise Scheduling/Prescription</b>
	<ul style="list-style-type: none"> <li>• Daily Routine Prescription.</li> <li>• Understanding Activity level &amp; Calorie requirement.</li> <li>• Adherence &amp; Motivation for exercise.</li> <li>• Impact of Lifestyle on Health</li> </ul>

## R. \_\_\_\_\_: The Scheme of Examination:

The performance of the learners shall be evaluated in two components: Internal Assessment with 25% marks by way of continuous evaluation and by Semester End Examination with 75% marks by conducting the theory examination.

**INTERNAL ASSESSMENT:-** It is defined as the assessment of the learners on the basis of continuous evaluation as envisaged in the credit based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

### A) Internal Assessment – 25%

25 Marks

Sr. No.	Particulars	Marks	
1	A project to be prepared by an individual learner or a group of learners in not more than five learners in a group. It is to be evaluated by the teacher concerned.	20 Marks	
	Hard Copy of the project*		10 Marks
	Presentation		05 Marks
	Viva/Interaction		05 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities.	05 Marks	

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared.

**SEMESTER END EXAMINATION:-** It is defined as the examination of the learners on the basis of performance in the semester end theory / written examinations.

### B) Semester End Examinations – 75%

75 Marks

The assessment of Part 'A' i.e. Internal Assessment and Part 'B' i.e. Semester End Examination as mentioned above for the Semesters I to IV shall be processed by the Colleges / Institutions of their learners and issue the grade cards to them after the conversion of marks into grade as per the procedure.

**INTERNAL ASSESSMENT (PRACTICUM)**  
**(25 Marks)**

**SEMESTER -III**

*(Continuous Evaluation during practical sessions conducted for 27 hours)*

- a) A learner willing to participate in inter-collegiate/ inter university competitions of any game and sports conducted by the University of Mumbai will be evaluated for 15 marks on the basis of his attendance, sincerity and performance during the training / practice / coaching sessions / camps conducted by the college/University for at least 10 days. It is expected that the colleges should organize training / practice / coaching sessions / camps of various games and sports as per the choice of the learner. However, due to unavailability of the same in his / her college if a learner participates in the training / practice / coaching sessions / camps organized by other organizations or clubs of sports and games, may be considered for evaluation for 15 marks on the basis of the proofs of attendance and participation submitted by a learner.
- b) A learner will be practically taught different exercises including Suryanamaskara for developing their Motor Performance Components by conducting practical sessions for at least 10 hours (one hour each) and will be assessed by the concern teacher for **marks out of 10** on the basis of his attendance, sincerity and performance.



## Question Paper Pattern

Maximum Marks: 75

Questions to be Set: 05

Duration: 2 ½ Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 10 and to be answered any 08 B) Sub Questions to be asked 10 and to be answered any 07 (*Multiple choice / True or False / Match the columns/ fill in the blanks)	15 Marks
Q-2	Full Length Question	15 Marks
Q-2	OR Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
Q-3	OR Full Length Question	15 Marks
Q-4	Full Length Question	15 Marks
Q-4	OR Full Length Question	15 Marks
Q-5	Full Length Question	15 Marks
Q-5	OR Short Notes To be asked 05 To be answered 03	15 Marks

**Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.**

➤ **Standard of Passing the Examination**

- A learner shall have to obtain a minimum of 40 % marks in aggregate to qualify the each course where the course consists of internal assessment and semester end examination.
- A learner shall obtain a minimum of 40 % marks( i.e. **10** out of **25**) in the internal assessment and obtain a minimum of 40 % marks (i.e. **30** out of **75**) in semester end

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**Revised Syllabus of Courses of B.Com.Programme at Semester IV  
with Effect from the Academic Year 2017-2018**

**Core Courses (CC)**

**7. Business Law II**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Indian Companies Act – 2013 Par T –I	12
2	Indian Companies Act – 2013, Par T –II	12
3	Indian Partnership Act – 1932	12
4	Consumer Protection Act, 1986 & Competition Act 2002	12
5	Intellectual Property Rights	12
<b>Total</b>		<b>60</b>

Sr. No.	Modules
1	<b>Indian Companies Act – 2013 Par T –I</b>
	<ul style="list-style-type: none"> <li>• Company –Concept, Features, Role of Promoters (S. 2(69) S. 92), Duties and liabilities of the Promoter Effects of Pre-Incorporation contracts, Consequences of non-registration, and Lifting of Corporate Veil.</li> <li>• Classification of Companies Distinction between Private Company and Public Company, Advantages and disadvantages of Private company and Public Company. –Common Procedure for Incorporation of Company,</li> <li>• Memorandum of Association (MOA) &amp; Article of Association(AOA) – Concept , Clauses of MOA, AOA- Contents, Doctrine of constructive notice, Doctrine of Ultra Vires, Doctrine of Indoor Management.</li> <li>• Prospectus – Concept, Kinds, Contents, Private Placement</li> </ul>
2	<b>Indian Companies Act – 2013, Par T –II</b>
	<ul style="list-style-type: none"> <li>• Member of a Company –Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Right &amp; Liabilities of Members.</li> <li>• Director – Qualifications&amp; Disqualification, Classification, Director Identification Number (DIN), Legal Position of Directors.</li> <li>• Meetings – Types, Legal Provisions of Statutory Meeting, Annual General Meeting, Extra-Ordinary Meeting, Board Meeting.</li> </ul>
3	<b>Indian Partnership Act – 1932</b>
	<ul style="list-style-type: none"> <li>• Partnership – Concept, Essentials, True Test of Partnership, Partnership Deed, Types of Partnership, Rights and Duties of Partners, Distinguish between Partnership &amp; Hindu Undivided Family (HUF).</li> <li>• Dissolution – Concept, Modes of Dissolution, Consequences of Dissolution.</li> <li>• Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages &amp; Disadvantages, Procedure for Incorporation.</li> <li>• Extent of L.L.P.- Conversion of LLP, Mutual rights &amp; duties of partners, Winding up of LLP, Distinction between LLP and Partnership.</li> </ul>
4	<b>Consumer Protection Act, 1986&amp; Competition Act 2002</b>
	<ul style="list-style-type: none"> <li>• Consumer Protection Act – Concept , Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Consumer Dispute, Unfair Trade Practices, Goods and Services.</li> <li>• Consumer Protection Councils &amp; Redressal Agencies – District, State &amp; National.</li> <li>• Competition Act 2002 – Concept, Salient Features, Objectives &amp; Advantages.</li> <li>• Abuse of Dominant Position, Competition Commission of India, Anti-Competition Agreements,</li> </ul>

Sr. No.	Modules
5	<b>INTELLECTUAL PROPERTY RIGHTS</b> <span style="float: right;"><b>12</b></span>
	<ul style="list-style-type: none"> <li>• Intellectual Property Right (IPR) – Concept, Nature, Introduction &amp; background of IPR in India.</li> <li>• IPR relating to Patents – Concepts of Invention and discovery, Comparison (S2 (j)), Concept of Patents, General principles applicable to working of patented inventions, Term of Patent. Infringement of Patent Rights &amp; Remedies. (Ss. 104-115)</li> <li>• IPR relating to Copyrights- Concept of Copyright (Ss. 14, 16, 54,) Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S. 22-27), Original work and fair use, Rights of Copyright holder, Infringement of Copyrights &amp; Remedies. (Ss. 51, 52)</li> <li>• IPR relating to Trademarks –Concept, Functions of Trade Mark, types, trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for registration of Trade Marks., Infringement of Trademarks &amp; Remedies.</li> </ul>

## SEMESTER – IV REFERENCE BOOKS:

### REFERENCES

1. Guide to the Companies Act,2013 by A Ramaiya , Lexis Nexis.
2. Company Law by G.K.Kapoor.
3. Company Law by N.D.Kapoor.
4. Company Law by P.C. Tulsian.
5. Law and practice of Intellectual Property in India by Dr.Vikas Vashishth,Bharat Law House.
6. Law of Partnership along with Limited Liability Partnership by Avatar Singh , Eastern Book Company.
7. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera
8. Consumer Protection Law and Practice by Dr.V.K.Agarwal, Bharat Law House.
9. Competition Law by Avatar Singh, Eastern Book Company
10. Competition Law in India by T. Ramappa, Oxford University Press.
11. Intellectual Property Rights by Narayan.
12. Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera



**PAPER PATTERN  
S.Y.B.COM  
SEMESTER III &IV**

**BUSINESS LAW PAPER I & II**

**(100 Marks Paper Per Semester)**

- 1. Question paper to have Five Questions  
(One from Each Module) 20 Marks Each**
- 2. All Questions to be Compulsory.**
- 3. Each Question to have Four Sub Questions of Ten Marks Each  
(Students to answer any Two out of Four)**

## **Question Paper Pattern (Practical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions C) Sub Questions to be asked 12 and to be answered any 10 D) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question <b>OR</b>	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	C) Theory questions D) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**

## **Question Paper Pattern (Theoretical Courses)**

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions K) Sub Questions to be asked 12 and to be answered any 10 L) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question <b>OR</b>	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question <b>OR</b>	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question <b>OR</b>	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question <b>OR</b>	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	K) Theory questions L) Theory questions <b>OR</b>	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

**Note:**

**Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.**